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FINANCE DEPARTMENT

BUDGET MEMORANDUM

1946-7

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BUDGET MEMORANDUM, 1946-7.

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BUDGET MEMORANDUM, 1946-7

[Note.—Except as otherwise stated, sums of money are expressed in lakhs of rupees to two places of decimals.]

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PART I.

General Review of Provincial Finances.

1944-5 (ACCOUNTS) TO 1946-7 (BUDGET).

This part of the Memorandum contains— Introductory.

(1) a review of the actuals for the year 1944-5;

(2) a comparison of the revised estimates for the current financial year, 1945-6, with those of the original budget; and

(3) a review of the estimated receipts and expenditure for the budget year, 1946-7.

2. The statement attached exhibits the financial position from 1944-5 (Accounts) to 1946-7 (Budget). Part A of the statement gives, by major heads of account, the revenue and the expenditure on revenue account and indicates the surplus (actual or estimated) as a result of each year's working. Part B of the statement gives, by major heads of account, the capital expenditure outside the revenue account and the receipts and disbursements under the debt, deposit, advance and remittance heads. It shows also the net result of all transactions of the year under revenue, capital, debt, deposit, advance and remittance heads. The opening balance (i.e., the closing balance of the previous year) is shown and the closing balance struck for each year.

3. *Accounts*, 1944-5.—The following statement summarises the position :— Accounts, 1944-5.

——	Revised Estimate, 1944-5.		Accounts, 1944-5.	
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
(A) Opening balance	..	1,41·27	..	1,41·27
Revenue Account—				
Revenue	40,37·32	..	41,23·73	..
Expenditure on Revenue Account—				
(1) Expenditure excluding (*a*) net outlay on State Trading Schemes and (*b*) transfer to the Revenue Reserve Fund	27,24·57	..	25,82·75	..
(2) Net outlay on State Trading Schemes	95·32	..	3,04·43	..
(3) Transfer to the Revenue Reserve Fund	12,00·00	..	12,36·00	..
Total expenditure on Revenue Account ..	40,19·89	..	41,23 18	..
(B) Surplus	..	17·43	..	·55
(C) Capital Expenditure	..	77·25	..	41·17
Loans and Advances by the Provincial Government—				
Receipts	86·70	..	1,00·20	..
Disbursements	83·27	..	96·96	..
(D) Net receipts under loans and advances.	..	3·43	..	3·24
(E) Other Debt and Deposit heads—				
Net Receipts (+) or Disbursements (—).	..	—22·89	..	+ 61·81
(F) Closing balance [A + B — C + D + E].	..	61·09	..	1,65·70

4. *Revenue Account.*—The revised estimate for 1944-5 anticipated a surplus of Rs. 17·43 lakhs, after the whole of the net outlay on State Trading Schemes estimated at Rs. 95·32 lakhs and a transfer of Rs. 12,00·00 lakhs to the Revenue Reserve Fund had been debited to the revenue account. In the final accounts of the year the surplus in the revenue account was Rs. 0·55 lakh, after meeting the net outlay of Rs. 3,04·43 lakhs on State Trading Schemes and transferring Rs. 12,36·00 lakhs to the Revenue Reserve Fund. There was a net increase in revenue of Rs. 86·41 lakhs and a net decrease in expenditure (excluding the net outlay on State Trading Schemes and the transfer to the Revenue Reserve Fund) of Rs. 1,41·82 lakhs.

There were increases of revenue under Receipts from Motor Vehicles Acts (Rs. 5·12 lakhs) on account of the larger number of vehicles paying the tax, under Other Taxes and Duties (Rs. 43·12 lakhs) mainly under General Sales Tax due to rise in prices, increase in business activity and improvement in the administration of the tax, and under Motor Spirit Sales Tax due to increased consumption of petrol for military purposes, under Interest (Rs. 6·12 lakhs) due to larger investments of cash balances in medium-term securities of the Government of India, under Administration of Justice (Rs. 6·89 lakhs) mainly as a result of increased receipts under magisterial fines, under Industries (Rs. 17·82 lakhs) mainly due to levy of licence fees under the textile control orders and to larger receipts from the sale of cinchona products, under Miscellaneous (Rs. 6·66 lakhs) because of increased receipts under unclaimed deposits and from the sale of Government coir from the Laccadives and Amindivi Islands, and under Civil Defence (Rs. 12·64 lakhs) chiefly because of an arrear contribution from the Central Government on account of non agency police. These increases in revenue were partly offset by decreases under Excise (Rs. 8·61 lakhs) mainly under tree tax and toddy shop rentals, under Agriculture (Rs. 6·89 lakhs) due to smaller transfer from the deposit account of grants from the Central Government for growing food crops in lieu of cotton, and under Civil Works (Rs. 19·60 lakhs) mainly because of a refund to the Central Government of excess centage charges recovered from the War Department in previous years in connexion with works executed for them.

The decrease in expenditure occurred mainly under Irrigation (Rs. 8·59 lakhs) largely due to adjustment of contributions from the Central Government towards expenditure on certain food production schemes, under General Administration (Rs. 6·13 lakhs) as a result of smaller expenditure on the purchase and installation of radio sets for community listening and on subsidies to ryots for reclamation of land, under Education (Rs. 6·47 lakhs) mainly on account of savings in the provision for grants to local bodies for primary education, under Agriculture (Rs. 7·99 lakhs) due to smaller expenditure on the purchase and distribution of seeds and manure and on payment of bonus to cultivators for growing food crops in lieu of cotton, under Industries (Rs. 10·57 lakhs) as a result of smaller expenditure under sericulture, fish liver oil industry, cinchona cultivation and production of smoked fish, under Civil Works (Rs. 58·75 lakhs) due to smaller expenditure on buildings and roads and to larger credits under suspense accounts and larger recoveries of establishment charges for works executed for other Governments, under Stationery and Printing (Rs 9·96 lakhs) because certain bills could not be paid in the year, and under Civil Defence (Rs. 28·95 lakhs) due to smaller expenditure on A.R.P. and other Civil Defence measures These decreases in expenditure were partly offset by increases under Police (Rs. 7·81 lakhs) due to larger expenditure on the District Police Force including expenditure on clothing, arms and equipment, and under Medical (Rs. 6·44 lakhs) as a result of increased expenditure on diet, medicines and other hospital necessaries.

The increase in the net outlay on State Trading Schemes (Rs. 2,09·11 lakhs) was due mainly to payment of larger amounts than anticipated by way of subsidies on food-grains, fuel and manure. As a result of the improvement in the revenue account Rs. 12,36 lakhs was transferred to the Revenue Reserve Fund against Rs. 12,00 lakhs provided in the revised estimate.

Capital expenditure outside the revenue account.

5. The capital expenditure outside the revenue account (Rs. 41·17 lakhs) was Rs. 36·08 lakhs less than the revised estimate (Rs. 77·25 lakhs). The fall in the net outlay occurred under Capital Outlay on Irrigation as a result of a contribution from the Central Government in furtherance of the food production campaign, under Industrial Development due to smaller expenditure on the Cinchona Plantations on account of lack of facilities for the transport of materials and shortage of labour and to smaller expenditure on the bridge over the Kallar river, the Modern Quinine Factory and other building works, and under Electricity Schemes due to delay in the arrival of materials and postponement of certain works.

Loans and Advances by the Provincial Government.

Under Loans and Advances the excess of recoveries over advances was Rs. 3·24 lakhs, against Rs. 3·43 lakhs anticipated in the revised estimate.

Long term loans.—The recoveries and the new advances exceeded the amounts shown in the revised estimate by Rs. 8·79 lakhs and Rs. 17·67 lakhs respectively. The increase of Rs. 8·79 lakhs under recoveries occurred mainly under loans to municipalities and loans under the Land Improvement Loans Act. The increase of Rs. 17·67 lakhs under new advances occurred mainly under loans under the Land Improvement Loans Act and under advances for the purchase of controlled vehicles, partly offset by reductions under loans to municipalities and advances to local bodies to cover deficits.

Open market loan, 1944.

6. The Madras Government were given the option of repaying in advance about one-half of the consolidated debt of Rs. 7,25·92 lakhs bearing interest at 4½ per cent per annum owed to the Government of India as on 31st March 1942 by floating open market loans in the three years 1942–3, 1943–4 and 1944–5. A loan of Rs. 1,25 lakhs was floated in September 1942 with a nominal rate of interest at 3 per cent per annum and repayable at par in 1955. The issue price was Rs. 97½ and the effective rate of interest 3·32 per cent per annum. Another loan of Rs. 1,25·10 lakhs was floated in September 1943, with a nominal rate of interest of 3 per cent per annum and repayable at par in 1956. The

issue price of the loan was Rs. 99½ and the effective rate of interest was 3·13 per cent per annum. Another loan of Rs. 1,10 lakhs was floated in August 1944 with a nominal rate of interest of 3 per cent per annum and repayable at par in 1958. The issue price was Rs. 100 and the effective rate of interest 3·08 per cent per annum. The proceeds of all the three loans were utilized for making advance repayments to the Central Government towards the consolidated debt under the special arrangement made with them.

Debt, deposit, advance and remittance heads.

7. There was a net betterment of Rs. 84·70 lakhs, due to adjustment in full in the year of an advance granted by the Central Government for food production schemes and to larger net receipts under deposits of local funds, Provincial Road Fund and Cash Balance Investment Account, partly offset by larger net withdrawals under Civil Deposits.

Summary, 1944–5.

8. The year 1944–5 started with an opening balance of Rs. 1,41·27 lakhs in cash and Rs. 10,15·97 lakhs in securities in the Cash Balance Investment Account and Rs. 58·50 lakhs in securities in the Revenue Reserve Fund and closed with a balance of Rs. 1,65·70 lakhs in cash and Rs. 23,66·68 lakhs in securities in the Cash Balance Investment Account and Rs. 1,31·66 lakhs in securities in the Revenue Reserve Fund. There was thus an improvement of Rs. 14,48·30 lakhs in the total of cash balances and investments held in the Cash Balance Investment Account and the Revenue Reserve Fund. In addition to these balances the Government also held at the end of the year securities belonging to the Sinking Fund Investment Account, Famine Relief Fund and Electricity Depreciation Reserve and Special Reserve Funds bought for Rs. 3,20·81 lakhs.

REVISED ESTIMATE FOR 1945–6.

Revised Estimate, 1945–6, Abstract.

9. The following statement summarizes the position :—

	Budget Estimate, 1945–6.		Revised Estimate, 1945–6.	
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
(A) Opening balance	..	61·99	..	1,65·70
Revenue Account—				
Revenue	41,25·29	..	45,63·04	..
(1) Expenditure on Revenue Account excluding (a) net outlay on State Trading Schemes and (b) Transfer to the Revenue Reserve Fund ..	29,38·94	..	34,05·53	..
(2) Net outlay on State Trading Schemes	1,06·20	..	1,57·09	..
(3) Transfer to the Revenue Reserve Fund	10,00·00	..	10,00·00	..
Total Expenditure on Revenue Account	40,45·14	..	45,62·62	..
(B) Surplus	..	80·15	..	·42
(C) Capital Expenditure outside the Revenue Account	..	1,75·62	..	1,30·31
Loans and Advances by the Provincial Government—				
Receipts	87·70	..	1,03·81	..
Disbursements	86·70	..	1,34·87	..
(D) Net loan receipts	..	1·00	..	— 31·06
(E) Other debt, deposit, advance and remittance heads—				
Net receipts (+) or disbursements (—) ..	..	+ 82·59	..	+ 45·88
(F) Closing balance (A + B — C + D + E)	..	50·11	..	50·63

Revenue.

10. The revised estimate for 1945–6 anticipates a revenue of Rs. 45,63·04 lakhs against the budget figure of Rs. 41,25·29 lakhs, i.e., an increase of Rs. 4,37·75 lakhs. The increase is the net effect of increases totalling Rs. 5,02·84 lakhs under some heads and decreases totalling Rs. 65·09 lakhs under others.

The chief increases in revenue are—

Provincial Excise (*Rs. 2,41·76 lakhs*).—The large increase is due mainly to continued increase in business activity, full employment available for large labour forces, presence of troops, and keen competition among bidders for arrack and toddy shops.

The increase occurs under duty on arrack (Rs. 50·67 lakhs), rentals of arrack shops (Rs. 62·14 lakhs), rentals of toddy shops (Rs. 92·00 lakhs), tree-tax (Rs. 10·00 lakhs), and opium, hemp and other drugs (Rs. 21·75 lakhs).

Stamps (*Rs.* 20·45 *lakhs*).—The increase is the result of larger business transactions and larger receipts under court-fees realized in stamps.

Forest (*Rs.* 14·06 *lakhs*).—The chief factors leading to the increase are supply of a large quantity of timber for war purposes, of electric transmission poles to the Electricity Department, and of fuel to Madras City, Coimbatore and Pollachi, better prices for timber, sleepers and bamboos, and adjustment in the current year of the value of hay supplied to the War Department during previous years.

Registration (*Rs.* 12·59 *lakhs*).—The betterment is due to increase in the number of registrations owing to continued high prices of agricultural produce.

Receipts under Motor Vehicles Acts (*Rs.* 15·72 *lakhs*).—The betterment results from an increase in the number of vehicles paying the tax as a result of the import of more motor vehicles owing to the improvement in the shipping position.

Other Taxes and Duties (*Rs.* 115·82 *lakhs*).—Over half of the increase occurs under the General Sales Tax (Rs. 64·00 lakhs) and arises from increased turnover of assessees on account of high prices and gradual improvement in the administration of the tax. Increased revenue is also anticipated under Entertainments Tax (Rs. 16·79 lakhs) due to the 50 per cent increase in rates (except for the lowest class), Betting Tax (Rs. 5·60 lakhs) and Motor Spirit Sales Tax (Rs. 29·87 lakhs).

Administration of Justice (*Rs.* 17·23 *lakhs*).—The increase occurs mainly under receipts from magisterial fines on account of offences under the Anti-Hoarding and Profiteering Ordinance, etc., and from miscellaneous fees and fines.

Civil Works (*Rs.* 11·51 *lakhs*).—The increase arises partly from the credit taken for recovery from the Central Government of expenditure on road works of military importance, and partly from larger receipts under rents, workshops and hire charges for lorries employed on road works, adjustment in 1945–6 of the arrears due towards the cost of staff employed on naval works, and larger transfer from the Central Road Fund as a result of larger expenditure on road works financed from the Fund.

Civil Defence (*Rs.* 12·94 *lakhs*).—The increase is due to larger receipts from the sale of surplus stores and arrear recoveries from the Central Government on account of the poolable expenditure from 1941–2 to 1944–5.

The chief decreases in revenue occur under the following heads :—

Taxes on Income other than Corporation Tax (*Rs.* 20·10 *lakhs*).—According to latest estimate of the Central Government (received in December 1945), the Madras Government's share is Rs. 3,40·50 lakhs against Rs. 3,60·60 lakhs in the budget estimate.

Land Revenue (*Rs.* 27·74 *lakhs*).—The revised estimate provides for larger remissions of land revenue on account of heavy damage by cyclone in certain districts and failure of the north-east monsoon in many districts.

Irrigation (*Net*) (*Rs.* 13·35 *lakhs*).—The decrease results from an increase in the working expenses taken in reduction of receipts under this head, partly offset by an increase in the receipts themselves.

Expenditure.

11. The revised estimate provides for an expenditure of Rs. 45,62·62 lakhs against the budget estimate of Rs. 40,45·14 lakhs, i.e., an increase of Rs. 5,17·48 lakhs, including the net capital outlay on State Trading Schemes and the Transfer to the Revenue Reserve Fund. The increase is the net effect of increases totalling Rs. 5,80·24 lakhs under some heads and decreases totalling Rs. 62·76 lakhs under others.

Dearness and war allowances.

After reviewing the scheme of dearness and war allowances, the Government sanctioned increased rates of dearness and war allowances with retrospective effect from 1st January 1945, and also raised the pay limits for the grant of the war allowance. The rate of dearness allowance was raised from Rs. 10 per mensem to Rs. 16 per mensem for those drawing below Rs. 40 per mensem and from Rs. 13 per mensem to Rs. 18 per mensem or 17½ per cent of emoluments, whichever is higher, for those drawing from Rs. 40 to Rs. 200 per mensem. The rate of war allowance was increased from 10 per cent of pay to 17½ per cent of pay for non-gazetted officers and married gazetted officers on pay up to Rs. 1,500 per mensem and from 5 per cent of pay to 7½ per cent of pay for unmarried gazetted officers on pay up to Rs. 1,000 per mensem. Married officers on pay of more than Rs. 1,500 but not more than Rs. 2,000 per mensem were granted a flat rate of Rs. 263 per mensem. The revised estimate for 1945–6 provides Rs. 414·40 lakhs on account of dearness and war allowances including Rs. 67 lakhs for payment of dearness allowance to village establishments, against Rs. 207·13 lakhs in the budget estimate, 1945–6, for dearness and war allowances to Government servants at the old rates (not including anything for village establishments).

The Government have also required local bodies to pay dearness and war allowances to their employees at the enhanced rates sanctioned for Government servants, and are giving grants from Provincial revenues to assist the local bodies in meeting the expenditure when they are unable to meet it in full in any other way. The total provision made in the revised estimate, 1945–6, for such grants is about Rs. 49 lakhs.

The revised estimate also includes about Rs. 52 lakhs for grants to managements of aided elementary schools to cover the cost of paying dearness allowance to their teachers at Rs. 8 per mensem. The Government have decided to adopt a more liberal basis for their grants to the managements of secondary and higher aided institutions to assist them in paying dearness allowance to their teachers. The additional provision of Rs. ·80 lakh required on this account in the current year has been included in the revised estimate.

With effect from 1st January 1945, the Government sanctioned a higher scale of relief for pensioners drawing small pensions. They sanctioned an increase of Rs. 4 for pensioners drawing up to Rs. 20 per mensem, Rs. 5 for pensioners drawing over Rs. 20 but not over Rs. 60 per mensem, and Rs. 6 for those drawing over Rs. 60 but not over Rs. 100 per mensem. The estimated total annual cost on account of the scheme is Rs. 13·38 lakhs. Temporary increase in small pensions.

In view of the cessation of hostilities the Government decided to start executing their five-year plan for post-war development in the current year. The total provision included in the revised estimate for post-war development schemes is Rs. 1,67·36 lakhs, of which Rs. 1,40·12 lakhs is debitable to the revenue account. Post-war Development.

The Government continue to spend large sums in various ways in endeavouring to make foodstuffs and other necessaries of life in short supply available to the public as far as possible at reasonable prices. A large staff continues to be employed at headquarters and in the Revenue, Commercial Taxes and Police Departments in the mufassal for the procurement and distribution of foodgrains, the prevention of smuggling of foodgrains, and the enforcement of price control measures. The total expenditure on this staff in the revised estimate for 1945–6 is Rs. 68·08 lakhs, an increase of about Rs. 11 lakhs over the budget estimate. Procurement of food-grains and other necessaries of life.

The Government have taken over a number of roads from local bodies for improvement and maintenance. They are also proceeding with the post-war programme of road development and have sanctioned the purchase of a large number of lorries, bitumen boilers, concrete mixers and other tools and plant required for post-war development works. As a result, the revised estimate provides for an increase of Rs. 1,58·84 lakhs over the budget estimate. Civil Works.

The net outlay on the State Trading Schemes in 1945–6 according to the revised estimate as now fixed is Rs. 1,57·09 lakhs against Rs. 1,06·20 lakhs in the budget estimate. The increase arises mainly from anticipated larger net outlay on grain supply schemes and schemes for the distribution of manure and firewood. The revised estimate provides for the transfer of the whole of the net outlay of Rs. 1,57·09 lakhs to the revenue account. State Trading Schemes.

The revised estimate provides for a transfer of Rs. 10 crores to the Revenue Reserve Fund for financing post-war development schemes, as in the budget. Revenue Reserve Fund.

The other heads under which fairly large increases occur are Forest (Rs. 14·85 lakhs), Other Taxes and Duties (Rs. 31·62 lakhs), Irrigation (Rs. 16·52 lakhs), General Administration (Rs. 1,00·79 lakhs), Police (Rs. 40·55 lakhs), Education (Rs. 17·79 lakhs), Medical (Rs. 22·61 lakhs), Agriculture (Rs. 17·96 lakhs), Co-operation (Rs. 10·03 lakhs), Capital outlay on Industrial Development (Rs. 23·15 lakhs) and Miscellaneous Departments (Rs. 16·02 lakhs). The grant of higher rates of dearness and war allowances is one main cause of the increased expenditure under almost all these heads. Other factors leading to the increase under Forest are increased expenditure on the removal of timber and other forest produce and on roads and buildings and provision for post-war development schemes such as the re-opening of the Forest College, extension of casuarina plantations and further forest reservation. The increase under Other Taxes and Duties is partly due to the payment of the net proceeds of the Entertainment Tax to local bodies. That under Irrigation arises mainly from larger provision for cyclone and flood damage repairs and for preliminary investigation of the Ramapadasagara Project. The increase under General Administration results largely from the grant of dearness allowance to village establishments (Rs. 67 lakhs) and the cost of additional staff sanctioned in the course of the year to cope with additional work including that relating to elections to the Legislatures. The increase under Police is due mainly to provision for the replacement of acquired buses by controlled vehicles and for additional police staff sanctioned in the course of the year to strengthen the Taluk Police. Under Education the increase is largely due to provision for the new Arthur Hope College of Engineering, Coimbatore. The increase under Medical arises from increased expenditure on diet, medicines and other hospital necessaries owing to rise in prices, increase in the number of patients and employment of additional staff in certain medical institutions. Under Agriculture factors contributing to the increase are larger expenditure on Agricultural Research Stations and provision for the agricultural education of farmers and training of fieldmen and maistries, for the new Agricultural College, Bapatla, and for free distribution of seeds and manure to poor ryots and sale of groundnut cakes at concessional rates. Under Co-operation provision for free distribution of milk to priority consumers and for the development of co-operative marketing of agricultural produce contributes largely to the increase. Under Capital outlay on Other variations.

Industrial Development the increase arises from investment by the Government in the shares of certain industrial concerns. Under Miscellaneous Departments the increase is due chiefly to larger provision for the Fire Services Department and the Indian Women's Civic Corps.

The only large decrease in expenditure occurs under Civil Defence (Rs. 40·64 lakhs) due to the abolition of the A.R.P. and certain other Civil Defence measures and the winding up of the National War Front and the Publicity Organization.

Besides the large variations mentioned above there are smaller increases and decreases under other heads which are explained, where necessary, under each grant in Part II of the Memorandum.

Capital expenditure outside the Revenue account.

12. The revised estimate shows a capital expenditure of Rs. 1,30·31 lakhs against the budget estimate of Rs. 1,75·62 lakhs, i.e., a decrease of Rs. 45·31 lakhs. The decrease in the revised estimate occurs under Irrigation (Rs. 53·99 lakhs) due to much smaller expenditure than anticipated on the Tungabhadra Project and under Industrial Development (Rs. 3·18 lakhs) due to a larger recovery from the Central Government on account of cultivation of cinchona by the short-term method, partly offset by larger total expenditure on cinchona plantations. There is an increase of Rs. 12 lakhs under Electricity Schemes due to larger expenditure in connection with the supply of power from Pykara to the West Coast and extension of supplies under the Mettur System and the purchase of stores for the Electricity Systems, partly offset by smaller expenditure on the Machkhand scheme and the Rajahmundry-Samalkot Extension Scheme.

Loans and Advances by the Provincial Government.

13. The budget took credit for recoveries of Rs. 87·70 lakhs relating to existing advances and provided Rs. 86·70 lakhs for the disbursement of new advances. The revised estimate takes credit for recoveries of Rs. 1,03·81 lakhs and provides for disbursements amounting to Rs. 1,34·87 lakhs. The increase under recoveries is due to larger recoveries on account of advances granted to cultivators in connexion with the Grow More Food Campaign for the purchase of seeds, manure, reclamation of lands, etc., repayment of the special loan of Rs. 7 lakhs by the Court of Wards representing the Vizianagram Estate and advance repayment of loans by Co-operative Societies, partly offset by a reduction of Rs. 9 lakhs under short-term loans as the Madras Co-operative Central Land Mortgage Bank is expected to take short-term advances of only Rs. 13 lakhs during the current year against Rs. 22 lakhs provided in the budget. The increase under advances is due to larger advances to cultivators on account of the Food Production Campaign, larger loans to the Corporation of Madras for improved surfacing of roads, etc., and provision for loans to co-operative societies and federations for the marketing of agricultural produce and for a loan to the Salur Estate.

Debt, deposit, advance and remittance heads.

14. The chief variations from the budget estimate calling for special remarks are the following :—

Open market loan, 1945.—A loan of Rs. 300 lakhs was floated in September 1945 with a nominal rate of interest of 3 per cent per annum and repayable at par in 1960. The issue price was Rs. 99½. The effective rate of interest worked out to 3·11 per cent per annum. The Government subscribed Rs. 20 lakhs from funds under their control and the amount offered for public subscription was Rs. 280 lakhs. The loan will be utilised for productive capital outlay and for re-lending to local bodies, agriculturists, etc.

Revenue Reserve Fund (— *Rs.* 44·57 *lakhs*).—The revised estimate provides for investment of a larger amount than was anticipated in the budget.

Civil Deposits (— *Rs.* 58·63 *lakhs*).—The trend of actuals indicates that there will be a larger net withdrawal in the year than that anticipated in the budget.

Cash Balance Investment Account (— *Rs.* 2,18·68 *lakhs*).—The revised estimate takes credit for Rs. 12,52·24 lakhs on account of receipts by transfer of securities to the Revenue Reserve Fund and the Famine Relief Fund and by maturity of securities against a credit of Rs. 12,03·84 lakhs in the budget. It also provides for investment in Central Treasury Bills and other Central Government securities to the extent of Rs. 11,97·08 lakhs against the investment of Rs. 930 lakhs anticipated in the budget.

As a result of the variations mentioned above and other smaller variations, a net credit to the extent of Rs. 45·88 lakhs is anticipated under debt, deposit, advance and remittance heads (other than Loans and Advances by the Provincial Government) against a net credit of Rs. 82·59 lakhs shown in the budget for 1945–6.

Summary for the year 1945–6.

15. *Summary*.—The year started with an opening balance of Rs. 1,65·70 lakhs in cash, Rs. 23,66·68 lakhs in securities in the Cash Balance Investment Account and Rs. 1,31·66 lakhs in securities in the Revenue Reserve Fund. According to the revised estimate, the year will close with a balance of Rs. 50·63 lakhs in cash and Rs. 23,11·52 lakhs in securities held in the Cash Balance Investment Account and Rs. 13,80·74 lakhs in securities held in the Revenue Reserve Fund. In addition, the Government will hold on 31st March 1945 securities purchased for Rs. 3,85·18 lakhs belonging to the Sinking Fund Investment Account, Famine Relief Fund and Electricity Depreciation Reserve and Special Reserve Funds.

BUDGET ESTIMATE FOR 1946–7.

16. The budget estimate for 1946–7 is summarized below in comparison with the revised estimate for 1945–6 :— Budget Estimate, 1946–7, Abstract.

	Revised Estimate, 1945–6.		Budget Estimate, 1946–7.	
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
(A) Opening balance	..	1,65·70	..	50·63
Revenue Account—				
Revenue	45,63·04	..	41,44·07	..
Expenditure—				
(1) Expenditure on Revenue Account excluding (*a*) net outlay on State Trading Schemes and (*b*) Transfer to the Revenue Reserve Fund.	34,05·53	..	38,58·95	..
(2) Net outlay on State Trading Schemes.	1,57·09	..	2,23·44	..
(3) Transfer to the Revenue Reserve Fund.	10,00·00	..	..	..
Total Expenditure on Revenue Account.	45,62·62	..	40,82·39	..
(B) Surplus	..	·42	..	61·68
(C) Capital Expenditure	..	1,30·31	..	3,49·42
Loans and Advances by the Provincial Government—				
Receipts	1,03·81	..	1,00·63	..
Disbursements	1,34·87	..	1,99·99	..
(D) Net loan receipts	..	— 31·06	..	— 99·36
(E) Other debt, deposit, advance and remittance heads—				
Net Receipts (+) or disbursements (—)	..	+ 45·88	..	+ 3,88·56
(F) Closing Balance [(A) + (B) — (C) + (D) + (E)].	..	50·63	..	52·09

17. The budget estimate for 1946–7 anticipates a revenue of Rs. 41,44·07 lakhs against Rs. 45,63·04 lakhs in the revised estimate for 1945–6, i.e., a decrease of Rs. 418·97 lakhs. This decrease is the net result of decreases totalling Rs. 491·20 lakhs under some heads and increases totalling Rs. 72·23 lakhs under others.

The chief decreases in revenue are—

Taxes on Income (— *Rs.* 45·90 *lakhs*).—According to the estimate received from the Central Government, the Madras Province's share of Income-tax receipts for 1946–7 is Rs. 294·60 lakhs, against Rs. 340·50 lakhs for the current year.

Provincial Excise (— *Rs.* 3,52·58 *lakhs*).—The budget provides for a decrease in excise revenue as a result of the anticipated fall in employment and wages due to cessation or reduction of war-time activities and the loss of income by agriculturists on account of the failure of the north-east monsoon in many districts and the heavy damage to crops by cyclone. The decrease occurs mainly under duty on arrack (Rs. 44 lakhs), rentals for arrack shops (Rs. 82 lakhs), tree tax (Rs. 55 lakhs), rentals for toddy shops (Rs. 150 lakhs), and wines and spirits (Rs. 16 lakhs).

Stamps (—*Rs.* 10·34 *lakhs*).—The chief reason for the decrease is the anticipated reduction in war-time business activities.

Forest (—*Rs.* 26·04 *lakhs*).—The decrease is due to stoppage of supply of timber and hay for war purposes, and anticipated fall in the revenue from fuel coupes below the abnormal receipts of the last two years. There are also fewer coupes to be sold next year.

Civil Defence(— *Rs.* 18·41 *lakhs*).—The decrease is mainly the result of absence of the special credits taken in the current year for recoveries from the Central Government towards their share of the poolable Civil Defence expenditure and the cost of coastal patrols, and of the transfer of the credit of the receipts relating to price control to 'LI. Extraordinary Receipts'.

The only large increase in revenue occurs under Land Revenue (Rs. 32·44 lakhs) as a result of the absence of the special provision for seasonal remissions included in the revised estimate for 1945–6.

The smaller decreases and increases under other heads are explained, where necessary, in Part II of the Memorandum.

Expenditure.

18. Including the net outlay on State Trading Schemes and the transfer to the Revenue Reserve Fund for post-war development, the budget estimate for 1946-7 anticipates an expenditure of Rs. 40,82·39 lakhs (including Rs. 339·63 lakhs on new schemes) against Rs. 45,62·62 lakhs in the revised estimate for 1945-6, i.e., a net decrease of Rs. 4,80·23 lakhs. This decrease is the result of decreases totalling Rs. 11,93·25 lakhs under some heads and increases totalling Rs. 7,13·02 lakhs under others.

The budget includes provision for the following special items :—

Contribution to the Fund for development of rural water-supply.

The balance in the Fund for the development of rural water-supply on 1st April 1946 is estimated at Rs. 1·62 lakhs and the expenditure for 1946-7 at Rs. 15·12 lakhs. A total sum of Rs. 68 lakhs has been transferred to the Fund from revenues so far, including Rs. 10 lakhs provided for transfer in the current year. A further sum of Rs. 20 lakhs is provided in the budget estimate, 1946-7, for transfer to the Fund.

Dearness and War allowances.

A sum of Rs. 3,94·78 lakhs is provided in the budget for dearness and war allowances of Government servants and village establishments, of which Rs. 73·41 lakhs relates to village establishments. Rs. 48 lakhs approximately has been provided for grants to local bodies to assist them in paying dearness allowance to their staff at Government rates, and about Rs. 52 lakhs for grants to the managements of aided primary schools for payment of dearness allowance to teachers at Rs. 8 per mensem for each teacher. The Government have also decided to adopt a more liberal basis for their grants to the managements of secondary and higher aided institutions to assist them in paying dearness allowance to their teachers at Government rates. An additional provision of Rs. 7·84 lakhs has been included in the budget on this account.

Commutation of pensions.

A sum of Rs. 12 lakhs has been provided in the budget for the payment of the commuted value of pensions to members of the Provincial and Subordinate Services in addition to Rs. 2·78 lakhs for payments of the commuted value of pensions to members of the Secretary of State's Services and holders of 'listed posts' and payments to other Governments of the commuted value of the share of joint pensions debitable to this Government. After taking credit for the analogous recoveries to be made from other Governments, the anticipated net expenditure in 1946-7 is Rs. 14·03 lakhs. The budget provides for the debit of this amount to the revenue account.

Elementary education.

The provision for teaching grants to aided elementary schools, previously limited to Rs. 80 lakhs a year, was raised by Rs. 5 lakhs in 1943-4 to meet the increased demand for the payment of assessed grants. The Government's intention was that, if funds permitted, the provision should be raised progressively by Rs. 5 lakhs each year over a period of five years beginning with 1943-4. The fourth increase of Rs. 5 lakhs, making a total of Rs. 100 lakhs, is provided for in the budget estimate for 1946-7.

Famine relief.

Owing to failure of crops on account of drought, it is anticipated that famine relief works will have to be undertaken on a large scale in the Anantapur and Bellary districts and parts of Kurnool and Chittoor districts. A sum of Rs. 1·40 crores is included in the budget estimate for 1946-7 on this account.

Civil Defence.

The Government have decided that, with effect from 1946-7, the expenditure on Price Control and on the Motor Spirit and Tyre Rationing Schemes shall be debited to '63. Extraordinary Charges' and that on the Publicity Department and War Committees to '47. Miscellaneous Departments' instead of to '64. B. Civil Defence', whilst the expenditure on War Police and Civic Guards will continue to be shown under '64. B. Civil Defence' pending their absorption in the ordinary police. The net provision included in the budget estimate for 1946-7 under '64. B. Civil Defence' is Rs. 59·37 lakhs, of which Rs. 59·25 lakhs relates to War Police and Civic Guards.

State Trading Schemes.

The estimated net outlay on State Trading Schemes in 1946-7 is Rs. 2,23·44 lakhs against Rs. 1,57·09 lakhs in the current year. The budget includes a lump sum provision of Rs. 110 lakhs for the grant of extra food subsidies likely to be required on account of the anticipated shortage of food due to failure of crops on account of drought and damage to crops by cyclone. The budget provides for the transfer of the whole of the debit of Rs. 2,23·44 lakhs to the revenue account.

Post-war development schemes.

The total provision included in the budget estimate, 1946-7, on account of post-war development schemes is Rs. 6,72·44 lakhs, of which Rs. 3,77·66 lakhs is debitable to the revenue account.

Price control and supply of food-grains and other necessaries of life.

Though hostilities have ceased, the Government will have to continue to incur expenditure for some time more on price control and on making foodstuffs and other necessaries of life in short supply available to the public as far as possible at reasonable prices. The estimated expenditure on establishment for this purpose in 1946-7 is Rs. 69·04 lakhs against Rs. 68·08 lakhs in the current year. (This does not include the expenditure on direct subsidies, which appears mainly under the head "85. A" relating to State Trading Schemes in the Capital Section.)

19. The chief decreases in expenditure occur under the following heads :—

Debt charges (— *Rs.* 23·86 *lakhs*).—The decrease arises from absence of the special provision in the revised estimate for 1945–6 for the repayment of loans taken from the Central Government for Food Production Schemes, etc., partly offset by the contributions to the Loan Depreciation Fund and the General Sinking Fund in respect of the new open market loan raised in September 1945.

Miscellaneous (—*Rs.* 28·59 *lakhs*).—The decrease is due mainly to smaller expenditure on relief works for Burma evacuees and smaller provision for payment of *ex gratia* additional compensation to local bodies for loss of income from tolls because the amount of statutory compensation to be paid from the proceeds of motor vehicles taxation is higher.

Transfer to the Revenue Reserve Fund (— *Rs.* 10,00 *lakhs*).—The revised estimate for 1945–6 provides for a transfer of Rs. 10·00 crores to the Fund. The budget does not provide for the transfer of any amount to the Fund, as it is anticipated that the amount shown in the budget as revenue surplus will have to be fully utilised to meet the cost of urgent new schemes not included in the budget.

Civil Defence (— *Rs.* 1,10·96 *lakhs*).—The decrease is due to the abolition of A.R.P. and other Civil Defence measures, the National War Front and the Publicity Department and to the transfer of the expenditure on price control, Motor Spirit and Tyre Rationing Schemes and War Committees to other heads.

The chief increases in expenditure are—

Charges on account of Motor Vehicles Acts (*Rs.* 26·54 *lakhs*).—The increase is due to larger provision for payment of statutory toll compensation to local bodies on the basis of the anticipated increased receipts under the Motor Vehicles Acts.

Education (*Rs.* 97·41 *lakhs*).—Apart from the additional provision for grants to managements of aided primary schools to meet the increased requirements for assessed teaching grants and for compulsory primary education, the budget for 1946–7 includes a special provision of Rs. 28·94 lakhs for supply of mid-day meals to poor children attending primary schools in selected areas and a provision of Rs. 22 lakhs for extension of compulsory primary education to further selected areas. The budget also includes larger provision for grants to Universities and for the Arthur Hope College of Engineering, Coimbatore.

Public Health (*Rs.* 14·59 *lakhs*).—The increase arises mainly from increase in the transfer to the Fund for the development of rural water-supply (Rs. 20 lakhs against Rs. 10 lakhs in the current year) and larger grants to the Madras Corporation for water-supply and drainage schemes.

Co-operation (*Rs.* 18·72 *lakhs*).—The increase results mainly from larger provision for free distribution of milk to priority consumers in Madras City and for development of co-operative marketing of agricultural produce.

Industries (*Rs.* 16·87 *lakhs*).—Provision for the working expenses of the new Hydrogenation factory at Calicut and larger provision for the purchase of cinchona bark and quinine and for the production of smoked fish for sale to the public are the main reasons for the increase. The budget also includes provision for payment of larger grants-in-aid to industrial schools.

Miscellaneous Departments (*Rs.* 13·10 *lakhs*).—The increase is chiefly due to a full year's provision for mid-day meals for the pupils in all the Labour Schools and provision for adjustment of the cost of Air Raid Precautions equipment taken over by the Fire Services Department. The budget also includes provision for new schemes for the extension of the activities of the Labour Department for the amelioration of the condition of the eligible communities.

Civil Works (*Rs.* 2,00·92 *lakhs*).—The budget includes a lump sum of Rs. 1 crore for expenditure on road works included in the first phase of the five-year programme of post-war road development and a lump-sum provision of Rs. 20 lakhs for the construction of fire stations, static water tanks, etc., for the Fire Services Department. The budget also includes provision for a number of new works which have been postponed for want of materials and larger provision for the purchase of tools and plant for post-war development schemes.

Famine (*Rs.* 1,26·83 *lakhs*).—The budget anticipates large expenditure on famine relief measures on account of failure of crops due to drought.

Superannuation Allowances and Pensions (*Rs.* 13·77 *lakhs*).—The increase allows for the normal growth in total liability on account of pensions and includes provision for the payment of gratuities to certain temporary Government servants who will be replaced by ex-service men or discharged on the abolition of temporary war-time posts.

Extraordinary Charges (*Rs.* 1,36·46 *lakhs*).—With effect from 1946–7 the expenditure on price control and on the Motor Spirit and Tyre Rationing Schemes is debited to this head instead of to '64-B. Civil Defence.' This accounts for an increase of about Rs. 70 lakhs. An increase of about Rs. 66 lakhs is also anticipated under net outlay on State Trading Schemes, which is debited to the revenue account under this head.

New schemes.

20. The total cost in 1946–7 of the new schemes debited to revenue in the budget for 1946–7 is Rs. 3,39·63 lakhs, while the ultimate cost (i.e., recurring cost per year plus non-recurring cost) is Rs. 9,40·35 lakhs. Some of the more important schemes are mentioned briefly below. Local bodies benefit from the provision of Rs. 85·45 lakhs for *ex gratia* additional toll compensation (including Rs. 74·00 lakhs to be paid as the second instalment of the arrears of toll compensation in respect of the period prior to 1941–2), Rs. 12·00 lakhs for compensation for loss of income on account of the Profession Tax Limitation Act, 1941, Rs. 8·91 lakhs for an increase in the grants for the maintenance of trunk roads and important marketing roads on account of the increase in prices, Rs. 7·49 lakhs for repairs to roads and bridges, and Rs. 4·00 lakhs for the improvement of village communications. The Education Department's allotment of Rs. 67·40 lakhs for new schemes provides for the supply of free mid-day meals for poor children attending primary schools in selected areas where compulsory primary education has been introduced, for the extension of compulsory primary education to further selected areas, for teaching, building, and equipment grants to aided educational institutions under private managements, for building, and equipment grants to local bodies, for grants to boarding houses for orphans and destitute children and for grants to public libraries. The Labour Department gets Rs. 5·84 lakhs for the extension of its activities for the amelioration of the condition of the eligible communities to eight districts where there are now no District Labour Officers as well as in other districts, for the opening of new Labour Schools, for the construction and repair of school buildings and for the grant of scholarships and schooling charges. The Industries Department (including Fisheries and Cinchona) gets Rs. 3·77 lakhs mainly for grants-in-aid to Industrial Schools, reorganization of the School of Arts and Crafts, Madras, conversion of the Government Trade School, Mangalore, into a full-time Industrial School, development of small scale and cottage industries and supply of free mid-day meals to fishermen's children in certain schools. The Medical Department gets Rs. 1·20 lakhs including Rs. 0·44 lakh for the taking over of five local fund medical institutions by the Government, and the Public Health Department gets Rs. 0·74 lakh. The Agricultural Department gets Rs. 0·38 lakh, including Rs. 0·26 lakh for the formation of a meteorology section in the Agricultural Department. Rs. 1·30 lakhs has been provided under Irrigation, including Rs. 1 lakh for the improvement of the Pedalanka drain in the Kistna Delta system. Under Civil Works a total provision of Rs. 1,41·57 lakhs (excluding grants-in-aid to local bodies) has been provided for new expenditure, including lump-sum provisions of Rs. 1 crore for expenditure on road works included in the first phase of the five-year programme of post-war road development and Rs. 20 lakhs for the construction of fire stations, static water tank, etc., for the Fire Services Department. Appendix I to this Memorandum contains a full list of all the new schemes included in the budget.

21. The Government have been incurring progressively increasing expenditure on nation-building services and the following figures indicate the progress of expenditure in recent years on Services such as Education, Medical, Public Health, Irrigation Works, Agriculture, Veterinary, Co-operation and Industries :—

Services.	1941–2.	1942–3.	1943–4.	1944–5.	1945–6 (Revised estimate).	1946–7 (Budget estimate).
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Education	2,87·36	2,99·08	3,18·71	3,66·16	4,82·36	5,79·77
Medical	1,02·65	1,10·50	1,30·10	1,52·62	1,72·79	1,78·45
Public Health ..	33·24	34·74	28·69	41·94	51·71	66·30
Irrigation Works ..	32·94	40·11	66·18	94·19	1,05·43	1,91·78
Agriculture	22·49	32·78	38·29	48·11	80·16	82·99
Veterinary	12·54	12·80	15·70	20·08	26·81	29·94
Co-operation ..	14·68	16·01	17·54	22·04	33·47	52·19
Industries	29·58	52·92	47·55	65·14	79·50	96·37
Total ..	5,35·48	5,98·94	6,62·76	8,10·28	10,32·23	12,77·79

Capital expenditure outside the Revenue account.

22. The total capital expenditure outside the revenue account (excluding the net outlay on State Trading Schemes and the expenditure on pension commutation payments, which will be met from current revenues) is Rs. 3,49·42 lakhs against Rs. 1,30·31 lakhs in the revised estimate for 1945–6, i.e., an increase of Rs. 2,19·11 lakhs. The increase is chiefly due to larger provision for the Tungabhadra Irrigation Project, Moyar Hydro-Electric Scheme, Madras-Mettur Inter-connection, Papanasam II Stage Works, Rajahmundry-Samalkot Extension Scheme, Madras Power Station Extension and Vizagapatam Power House Extension, partly offset by smaller provision for supply of Power to the West Coast. Increased provision has also been made for the Modern Quinine Factory on the Anamalai Hills.

23. The budget estimate takes credit for recoveries of Rs. 1,00·63 lakhs and provides for advances of Rs. 1,99·99 lakhs, including Rs. 30·00 lakhs for short-term loans to the Madras Co-operative Central Land Mortgage Bank and Rs. 61·24 lakhs for new loans to local bodies. Loans and Advances by the Provincial Government.

24. The chief variations under the Debt, Deposit, Advance and Remittance heads (other than Loans and Advances by the Provincial Government) are—

Public Debt (— Rs. 3,08·71 *lakhs*).—The decrease is mainly due to the absence of provision in the budget for a new open market loan in 1946–7.

Sinking Funds and other appropriations for reduction or avoidance of debt (— Rs. 41·30 *lakhs*).—The decrease arises mainly from absence of the special provision of Rs. 45 lakhs made in the revised estimate for 1945–6 for the repayment of the loan taken from the Central Government for Food Production Schemes

Revenue Reserve Fund (— Rs. 7,66·65 *lakhs*).—While the revised estimate, 1945–6, provides for a transfer of Rs. 10 crores to the Revenue Reserve Fund and for an investment of Rs. 12,49·8 lakhs, the budget does not provide for any transfer to the Fund and provides for an investment of Rs. 10,50·00 lakhs from the balances at its credit.

Cash Balance Investment Account (+ *Rs.* 14,24·84 *lakhs*).—According to the revised estimate for 1945–6 investments in 1945–6 will be less than the receipts from maturities or transfer of securities by Rs. 55·16 lakhs. The budget contemplates larger receipts from transfer and sale of securities, and the investments are expected to be smaller than receipts by Rs. 14,80·00 lakhs.

25. The opening balance for 1946–7 is estimated to be Rs. 50·63 lakhs in cash and Rs. 23,11·52 lakhs in securities in the Cash Balance Investment Account and Rs 13,80·74 lakhs in securities in the Revenue Reserve Fund. The closing balance is estimated to be Rs. 52·09 lakhs in cash and Rs. 8,31·52 lakhs in securities held in the Cash Balance Investment Account and Rs. 24,30·74 lakhs in securities held in the Revenue Reserve Fund. It is anticipated that the Government will hold on the 31st March 1947, in addition to the above balances, securities purchased for Rs. 4.66·32 lakhs belonging to the Sinking Fund Investment Account, the Famine Relief Fund and the Electricity Depreciation Reserve and Special Reserve Funds. Opening and closing balances, 1946–7.

26. Appendix II to the Memorandum gives a detailed statement of the Government's liabilities and of their assets of certain kinds. The total liabilities as on 31st March 1947 are estimated at Rs. 60,63·32 lakhs and the assets of the classes listed at Rs. 78,99·03 lakhs. Outstanding liabilities and assets of the Madras Government.

D. W. DODWELL,
Financial Secretary.

SUMMARY OF THE FINANCIAL POSITION FROM

A. STATEMENT OF THE REVENUE AND OF THE

Revenue.

Major head. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945-6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate 1946–7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. Principal Heads of Revenue.				
IV. Taxes on Income other than Corporation Tax	3,98·40	3,60·60	3,40·50	2,94·60
VII. Land Revenue—				
Gross Receipts	8,44·48	8,36·41	8,08·67	8,41·11
Deduct—Portion of Land Revenue due to Irrigation	— 2,95·30	— 2,59·49	— 2,75·80	— 2,77·99
Net Receipts	5,49·18	5,76·92	5,32·87	5,63·12
VIII. Provincial Excise	12,77·89	14,10·82	16,52·58	13,00·00
IX. Stamps	3,21·98	3,22·53	3,42·98	3,32·64
X. Forest	1,43·48	1,29·60	1,43·66	1,17·62
XI. Registration	66·16	56·27	68·86	69·08
XII. Receipts under Motor Vehicles Acts	77·61	72·47	88·19	90·19
XIII. Other Taxes and Duties ..	6,35·02	5,74·21	6,90·03	6,83·36
C. Irrigation, Navigation, Embankment and Drainage Works.				
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—				
Direct Receipts ..	11·26	9·12	11·48	9·90
Portion of Land Revenue due to Works.	1,85·40	1,65·79	1,76·92	1,80·11
Total—Gross Receipts ..	1,96·66	1,74·91	1,88·40	1,90·01
Deduct—Working Expenses.	— 66·36	— 54·22	— 69·93	— 59·45
Net Receipts	1,30·30	1,20·69	1,18·47	1,30·56
XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—				
Direct Receipts ..	2·47	2·16	2·69	2·47
Portion of Land Revenue due to Works ..	1,09·90	93·70	98·88	97·88
Total ..	1,12·37	95·86	1,01·57	1,00·35
E. Debt Services.				
XX. Interest	51·36	88·02	94·82	89·53
F. Civil Administration.				
XXI. Administration of Justice ..	45·72	33·53	50·76	46·18
XXII. Jails and Convict Settlements	14·86	10·60	13·40	12·26
XXIII. Police	10·28	8·88	12·22	11·95
Carried over ..	38,34·61	38,61·00	42,50·91	38,41·44

1944-5 (ACCOUNTS) TO 1946-7 (BUDGET).

EXPENDITURE ON REVENUE ACCOUNT.

Expenditure.

Major head. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. Direct Demands on the Revenue.				
7. Land Revenue	25·77	25·44	27·32	27·78
8. Provincial Excise	46·07	47·10	51·14	54·01
9. Stamps	11·66	12·16	12·38	12·32
10. Forest	81·99	67·56	82·41	80·52
11. Registration	34·76	35·97	38·98	39·01
12. Charges on account of Motor Vehicles Acts	62·00	77·66	67·59	94·13
13. Other Taxes and Duties ..	18·27	17·99	49·61	58·93
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.				
17. Interest on works for which Capital Accounts are kept ..	88·77	90·79	89·64	93·28
18. Other Revenue Expenditure financed from Ordinary Revenues	87·63	60·09	76·61	63·34
19. Construction of Irrigation, Navigation, Embankment and Drainage Works	3·44	1·52	5·77	1·97
E. Debt Services.				
22. Interest on debt and other obligations	60·93	60·88	69·43	70·56
Deduct—Interest transferred to commercial departments, etc.	— 1,23·36	— 1,28·68	— 1,27·10	— 1,37·09
Net amount met out of ordinary revenues	— 62·43	— 67·80	— 57·67	— 66·53
23. Appropriation for reduction or avoidance of debt	49·26	1,00·90	1,00·91	77·05
F. Civil Administration.				
25. General Administration ..	3,14·36	3,27·28	4,28·07	4,26·62
27. Administration of Justice ..	1,13·74	1,18·28	1,28·46	1,29·81
28. Jails and Convict Settlements ..	62·11	62·06	61·40	61·67
29. Police	2,49·73	2,47·07	2,87·62	2,89·40
Carried over ..	11,87·13	12,24·07	14,50·24	14,43·31

Revenue—*cont.*

Major head. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	38,34·61	38,61·00	42,50·91	38,41·44
F. Civil Administration—*cont.*				
XXIV. Ports and Pilotage ..	..	..	..	..
XXVI. Education	12·23	11·26	17·16	13·03
XXVII. Medical	15·78	14·96	15·31	14·64
XXVIII. Public Health	4·36	2·67	5·79	4·55
XXIX. Agriculture	12·08	18·52	15·29	22·27
XXX. Veterinary	3·11	3·97	3·30	3·55
XXXI. Co-operation	5·13	4·10	6·30	5·44
XXXII. Industries	67·93	52·34	59·35	62·34
XXXIII. Aviation	..	..	..	..
XXXVI. Miscellaneous Departments.	10·55	9·69	10·74	10·56
H. Civil Works and Miscellaneous Public Improvements.				
XXXIX. Civil Works	21·76	37·65	49·16	41·18
I. Electricity Schemes.				
XLI. Receipts from Electricity Schemes—Gross Receipts.	1,03·66	1,06·85	1,11·87	1,21·38
Deduct—Working Expenses ..	— 54·61	— 54·41	— 58·55	— 60·71
Net Receipts ..	49·05	52·44	53·32	60·67
J. Miscellaneous.				
XLIV. Receipts in aid of superannuation	3·79	4·02	4·06	3·36
XLV. Stationery and Printing ..	7·75	6·72	11·46	7·46
XLVI. Miscellaneous	37·33	29·89	31·88	38·28
L. Miscellaneous Adjustments between Central and Provincial Governments.	·18	·15	·16	·16
LI. Extraordinary Receipts ..	·16	·14	·14	4·84
LII-A. Transfer from Revenue Reserve Fund	..	..	..	..
LII-B. Civil Defence	37·93	15·77	28·71	10·30
Grand Total—Revenue ..	**41,23·73**	**41,25·29**	**45,63·04**	**41,44·07**
Excess of Revenue over Expenditure on Revenue Account or **Surplus**	**·55**	**80·15**	**·42**	**61·68**

OF THE EXPENDITURE ON REVENUE ACCOUNT—*cont.*

Expenditure—*cont.*

Major head. (1)	Accounts, 1944-5. (2)	Budget Estimate, 1945-6. (3)	Revised Estimate, 1945-6. (4)	Budget Estimate, 1946-7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	11,87·13	12,24·07	14,50·24	14,43·31
F. Civil Administration—*cont.*				
30B. Ports and Pilotage	·30	5·00	5·00	..
36. Scientific Departments	1·05	1·37	1·39	1·23
37. Education	3,66·16	4,64·57	4,82·36	5,79·77
38. Medical	1,52·62	1,50·18	1,72·79	1,78·45
39. Public Health	41·94	46·92	51·71	66·30
40. Agriculture	48·11	62·20	80·16	82·99
41. Veterinary	20·09	22·55	26·81	29·94
42. Co-operation	22·04	23·44	33·47	52·19
43. Industries	65·14	75·33	79·50	96·37
43A. Capital outlay on Industrial Development	..	..	23·15	34·26
44. Aviation	..	..	..	..
44A. Capital Outlay on Civil Aviation	..	..	..	..
47. Miscellaneous Departments ..	40·15	59·85	75·87	88·97
H. Civil Works and Miscellaneous Public Improvements.				
50. Civil Works— Public Works Department ..	88·61	1,34·31	2,99·30	4,91·17
Grants-in-Aid	64·11	69·04	62·89	71·94
Total ..	**1,52·72**	**2,03·35**	**3,62·19**	**5,63·11**
I. Electricity Schemes.				
52. Interest on Capital Outlay on Electricity Schemes	33·86	36·58	36·47	42·90
52A. Other Revenue Expenditure connected with Electricity Schemes	1·48	1·18	1·07	·81
J. Miscellaneous.				
54. Famine	3·53	14·00	13·17	1,40·00
55. Superannuation Allowances and Pensions	1,30·60	1,32·30	1,36·62	1,50·39
55A. Commutation of Pensions Financed from Ordinary Revenues	2·28	16·68	6·24	14·03
56. Stationery and Printing ..	29·30	40·22	47·97	44·01
57. Miscellaneous	82·20	1,48·18	1,48·94	1,20·36
63. Extraordinary Charges ..	3,04·58	1,06·20	1,57·17	2,93·63
64A. Transfer to Revenue Reserve Fund	12,36·00	10,00·00	10,00·00	..
64B. Civil Defence	2,01·90	2,10·97	1,70·33	59·37
Grand Total—Expenditure on Revenue Account	**41,23·18**	**40,45·14**	**45,62·62**	**40,82·39**
Excess of Expenditure on Revenue Account over Revenue or **Deficit**.	..	..	..	..

B. STATEMENT OF RECEIPTS

Receipts.

Head of account. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
EXCESS OF REVENUE OVER EXPENDITURE	·55	80·15	·42	61·68
N. Public Debt Incurred.				
I. PERMANENT DEBT	1,10·00	..	3,00·00	..
II. FLOATING DEBT—				
TREASURY BILLS	1,00·00	3,00·00	1,00·00	2,50·00
OTHER FLOATING LOANS ..	34·00	1,00·00	2,50·00	1,00·00
III. LOANS FROM THE CENTRAL GOVERNMENT	16·25	12·00	45·70	..
Total ..	**2,60·25**	**4,12·00**	**6,95·70**	**3,50·00**
O. Unfunded Debt.				
STATE PROVIDENT FUNDS	68·34	68·57	69·31	70·10
Total ..	**68·34**	**68·57**	**69·31**	**70·10**
P. Deposits and Advances.				
I. Deposits Bearing Interest—				
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	·43	·57	·66	·78
II. Deposits Not Bearing Interest—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—				
SINKING FUNDS	49·22	56·93	57·53	76·02
OTHER APPROPRIATIONS ..	4·20	48·81	48·81	7·40
SINKING FUND INVESTMENT ACCOUNT	..	..	..	..
Carried over ..	53·85	1,06·31	1,07·00	84·20

Disbursements.

Head of account. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS
EXCESS OF EXPENDITURE OVER REVENUE	..	..	..	..
CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.				
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	3·12	77·04	23·05	1,26·47
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	6·16	13·72	10·54	15·55
72A. CAPITAL OUTLAY ON CIVIL AVIATION	..	..	..	..
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	2·01	3·40	3·26	8·51
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	29·88	81·46	93·46	1,98·89
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	..	..	..	..
85A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING	..	..	..	..
Total ..	**41·17**	**1,75·62**	**1,30·31**	**3,49·42**
N. Public Debt discharged.				
I. PERMANENT DEBT	5·80	5·25	3·98	8·40
II. FLOATING DEBT— TREASURY BILLS	1,00·00	3,00·00	1,00·00	2,50·00
OTHER FLOATING LOANS ..	34·00	1,00·00	2,50·00	1,00·00
III. LOANS FROM THE CENTRAL GOVERNMENT	1,14·20	48·81	48·81	7·40
Total ..	**2,54·00**	**4,54·06**	**4,02·79**	**3,65·80**
O. Unfunded Debt.				
STATE PROVIDENT FUNDS	55·14	56·40	53·53	53·38
Total ..	**55·14**	**56·40**	**53·53**	**53·38**
P. Deposits and Advances.				
I. Deposits Bearing Interest— DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	·02	..	·01	..
II. Deposits Not Bearing Interest— *(A) Sinking Funds*— APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT— SINKING FUNDS	6·04	5·25	4·32	8·40
SINKING FUND INVESTMENT ACCOUNT	37·17	43·00	43·80	58·10
Carried over ..	43·23	48·25	48·13	66·50

B. STATEMENT OF RECEIPTS

Receipts—*cont.*

Head of account. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	53·85	1,06·31	1,07·00	84·20
P. Deposits and Advances—*cont.*				
II. Deposits Not Bearing Interest—cont.				
(*B*) *Reserve Funds*—				
FAMINE RELIEF FUND—				
FAMINE RELIEF FUND	3·17	2·79	2·90	2·99
PROVINCIAL ROAD FUND—OTHER ACCOUNT	9·84	..	·08	..
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY ..	10·04	10·00	10·00	20·00
REVENUE RESERVE FUND ..	12,38·16	10,22·06	10,22·73	57·00
DEPRECIATION RESERVE FUND—ELECTRICITY	12·86	13·81	13·34	14·97
SPECIAL RESERVE FUND—ELECTRICITY	5·14	5·52	5·34	5·99
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES	..	·94	·74	·74
(*C*) *Other Deposit Accounts*—				
DEPOSITS OF LOCAL FUNDS—DISTRICT FUNDS	5,62·97	5,80·25	6,20·40	6,00·40
MUNICIPAL AND OTHER FUNDS.	3,45·47	3,36·05	3,80·39	3,75·05
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	26,41·94	25,55·44	17,48·46	19,56·82
OTHER ACCOUNTS—SUBVENTIONS FROM CENTRAL ROAD FUND	11·20	11·00	13·71	14·35
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	·07	·09	·07	·05
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.	·33	·75	1·13	1·24
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	3·55	1·51	2·16	1·39
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT	·23	·23	·23	·23
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.	·29	·29	·29	·29
Carried over ..	48,99·11	46,47·04	39,28·97	31,35·71

Disbursements—*cont.*

Head of account. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7 (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	43·23	48·25	48·13	66·50
P. Deposits and Advances—*cont.*				
II. Deposits Not Bearing Interest—cont.				
(B) Reserve Funds—				
FAMINE RELIEF FUND—				
(*a*) FAMINE RELIEF FUND ..	..	..	..	..
(*b*) INVESTMENT ACCOUNT ..	4·31	3·00	2·76	3·00
PROVINCIAL ROAD FUND—OTHER ACCOUNT	9·21	4·29	12·00	4·92
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY ..	12·44	12·41	16·79	15·12
REVENUE RESERVE FUND INVESTMENT ACCOUNT	73·16	12,03·84	12,49·08	10,50·00
DEPRECIATION RESERVE FUND—ELECTRICITY	13·04	13·76	13 33	14·87
SPECIAL RESERVE FUND—ELECTRICITY	5·09	5·55	5·36	6·02
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES ..	..	·24	·03	·24
(C) Other Deposit Accounts—				
DEPOSITS OF LOCAL FUNDS—				
DISTRICT FUNDS	5,48·91	5,70·27	6,10·30	6,00·30
MUNICIPAL AND OTHER FUNDS ..	3,32·10	3,27·52	3,82·32	3,65·81
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	24,40·11	26,18·07	18,69·72	20,60·19
OTHER ACCOUNTS—				
SUBVENTIONS FROM CENTRAL ROAD FUND	11·70	10·98	13·71	14·35
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	·59	·38	·44	·17
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE	·35	·75	1·13	1·24
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	3·19	1·51	2·40	1·39
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT	·21	·23	·23	·23
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.	·27	·33	·28	·29
Carried over ..	34,97·91	48,21·38	42,28·01	42,04·64

Receipts—*cont.*

Head of account. (1)	Accounts, 1944-5. (2)	Budget Estimate, 1945-6. (3)	Revised Estimate, 1945-6. (4)	Budget Estimate, 1946-7 (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	48,99·11	46,47·04	39,28·97	31,35·71
P. Deposits and Advances—*cont.*				
II. Deposits Not Bearing Interest—cont.				
(C) Other Deposit Accounts—cont.				
OTHER ACCOUNTS—*cont.*				
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	·74	·69	·74	·74
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND	..	·12	·62	·14
DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS	..	..	..	..
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON	11·72	5·90	·92	·60
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION.	·42	..	..	..
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF BANANA FIBRE	..	..	·04	..
III. Advances Not Bearing Interest—				
ADVANCES REPAYABLE	82·05	84·09	69·53	67·21
PERMANENT ADVANCES	·63	·50	1·00	·25
ACCOUNTS WITH THE RESERVE BANK.	·58	·58	·50	·50
IV. Suspense—				
CASH BALANCE INVESTMENT ACCOUNT	11,79·48	12,03·84	12,52·24	15,80·00
OTHER SUSPENSE ACCOUNTS ..	38·94	35·62	50·05	55·05
CHEQUES AND BILLS	4,04·71	4,13·30	4,40·13	4,35·48
DEPARTMENTAL AND SIMILAR ACCOUNTS	3·45	1·07	6·32	6·32
V. Miscellaneous—				
MISCELLANEOUS GOVERNMENT ACCOUNT	5·80	5·25	3·98	8·40
Total ..	**66,27·63**	**63,98·00**	**57,55·04**	**52,90·40**
R. Loans and Advances by the Provincial Government.				
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.—				
SHORT-TERM LOANS TO MADRAS CO-OPERATIVE CENTRAL LAND MORTGAGE BANK	25·70	22·00	13·00	23·00
OTHER LOANS	74·30	65·50	90·48	77·35
LOANS TO GOVERNMENT SERVANTS ..	·20	·20	·33	·28
Total ..	**1,00·20**	**87·70**	**1,03·81**	**1,00·63**

Disbursements—*cont.*

Head of account. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	34,97·91	48,21·38	42,28·01	42,04·64
P. Deposits and Advances—*cont.*				
II. Deposits Not Bearing Interest—cont.				
(*C*) *Other Deposit Accounts*—cont.				
OTHER ACCOUNTS—*cont.*				
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	·75	·69	·93	·74
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND	..	·12	·62	·14
DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS ..	2·87	·01	4·31	·08
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON	·10	5·90	·92	·60
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION	·22	..	·35	..
DEPOSIT ACCOUNT OF GRANT MADE BY THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF BANANA FIBRE ..	..	..	·04	..
III. Advances Not Bearing Interest—				
ADVANCES REPAYABLE	73·11	79·56	72·08	63·57
PERMANENT ADVANCES	·42	·60	·42	·35
ACCOUNTS WITH THE RESERVE BANK.	·51	·60	·55	·45
IV. Suspense—				
CASH BALANCE INVESTMENT ACCOUNT	25,30·19	9,30·00	11,97·08	1,00·00
OTHER SUSPENSE ACCOUNTS ..	55·20	30·62	60·05	50·05
CHEQUES AND BILLS	4,04·33	4,11·30	4,38·13	4,37·48
DEPARTMENTAL AND SIMILAR ACCOUNTS	3·24	1·07	6·32	6·32
V. Miscellaneous—				
MISCELLANEOUS GOVERNMENT ACCOUNT	14·53	14·67	14·67	22·14
Total ..	**65,83·38**	**62,96·52**	**60,24·48**	**48,86·56**
R. Loans and Advances by the Provincial Government.				
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.—				
SHORT-TERM LOANS TO MADRAS CO-OPERATIVE CENTRAL LAND MORTGAGE BANK	16·00	24·00	22·00	30·00
OTHER LOANS	80·64	62·43	1,12·40	1,69·54
LOANS TO GOVERNMENT SERVANTS ..	·32	·27	·47	·45
Total ..	**96·96**	**86·70**	**1,34·87**	**1,99·99**

Receipts—*cont.*

Head of account. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7. (5)
S. Remittances.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller	63,39·68	57,51·00	67,06·60	69,61·00
Remittances by Bills	..	..	..	..
Reserve Bank of India Remittances.	— 1·97	..	— 1·60	..
Adjusting Account between Central (Non-Railways) and Provincial Governments	— 1·38	..	4·37	..
Inter-Provincial Suspense Account.	— ·51	..	·51	..
Total ..	63,35·82	57,51·00	67,09·88	69,61·00
Total—Receipts ..	1,33,92·79	1,27,97·42	1,33,34·16	1,28,33·81
V. Opening Cash Balance ..	1,41·27	61·99	1,65·70	50·63
GRAND TOTAL ..	1,35,34·06	1,28,59·41	1,34,99·86	1,28,84·44

AND DISBURSEMENTS—*cont.*

Disbursements—*cont.*

Head of account. (1)	Accounts, 1944–5. (2)	Budget Estimate, 1945–6. (3)	Revised Estimate, 1945–6. (4)	Budget Estimate, 1946–7 (5)
S. Remittances.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER	63,31·81	57,40·00	67,11·60	69,77·20
REMITTANCES BY BILLS	..	..	..	..
RESERVE BANK OF INDIA REMITTANCES.	5·18	..	— 7·78	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS	·72	..	— ·57	..
INTER-PROVINCIAL SUSPENSE ACCOUNT.	..	..	..	..
Total ..	63,37·71	57,40·00	67,03·25	69,77·20
Total—Disbursements ..	1,33,68·36	1,28,09·30	1,34,49·23	1,28,32·35
V. Closing Cash Balance ..	1,65·70	50·11	50·63	52·09
GRAND TOTAL ..	1,35,34·06	1,28,59·41	1,34,99·86	1,28,84·44

Reference to pages in the Detailed Budget Estimates of Revenue.

PART II.

Detailed Memorandum explaining the figures in the Budget Estimates of Revenue and Grants.

GENERAL.

1. This part of the memorandum is intended to explain the chief variations in the figures given in the Annual Financial Statement, as between the budget estimates and the revised estimates of the current year and as between those revised estimates and the budget estimates of the budget year. For this purpose the major heads of account are treated as the main units for receipts and the grants for disbursements.

2. An abstract of the figures by minor heads (into which the main unit is subdivided) is given under each main unit. Prior to 1943–4, a general explanation of the various items of receipts or disbursements booked under each minor head was given after the minor head figures for each main unit. These explanations are omitted to save paper; they are available for reference in the Budget Memorandum of any year previous to 1943–4.

Explanations of any important variations follow each abstract of minor head figures. As a rule no explanation is given unless the variation exceeds Rs. ·50 lakh under a single minor head.

REVENUE.

IV. Taxes on Income other than Corporation Tax.

Ref.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
1	Share of net proceeds assigned to Provinces ..	398·40	360·60	340·50	294·60

3. The estimates are based on the latest forecast of the Provinces' share of income-tax received from the Government of India.

VII. Land Revenue.

Ref.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
1–2	Ordinary revenue	823·40	821·00	789·16	826·84
	Sale-proceeds of waste lands and redemption of land-tax	3·21	1·68	4·00	1·53
	Recoveries on account of survey and settlement charges	1·01	1·20	1·00	1·00
	Rents of fisheries	2·70	1·93	2·25	2·25
	Recoveries of overpayments	·10	·13	·10	·10
	Collection of payments for services rendered.	·39	·26	·37	·37
	Miscellaneous	17·00	11·51	15·29	12·42
	Deduct—Portion of land revenue due to irrigation	— 295·30	— 259·49	— 275·80	— 277·99
	Total ..	**552·51**	**578·22**	**536·37**	**566·52**
	Deduct—Refunds	— 3·33	— 1·30	— 3·50	— 3·40
	Grand Total ..	**549·18**	**576·92**	**532·87**	**563·12**

4. *Ordinary revenue.*—The decrease in the revised estimate for 1945–6 results mainly from larger provision for remissions on account of cyclone damage and the failure of the north-east monsoon in many districts. The budget estimate for 1946–7 anticipates more favourable seasonal conditions and allows for remissions on a smaller scale.

5. *Sale-proceeds of waste lands and redemption of land-tax.*—The receipts under this head are of a fluctuating nature. The revised estimate for 1945–6 is based on the progress of actuals and the budget estimate for 1946–7 takes credit for normal receipts.

6. *Miscellaneous.*—The revised estimate for 1945–6 is based on the trend of actuals and allows for larger receipts from the sale of timber and other minor forest produce and under other miscellaneous items of revenue. The budget estimate for 1946–7 takes credit for smaller revenue under these heads.

7. *Deduct—Portion of land revenue due to irrigation.*—The increase is due to the extension of irrigation.

8. *Deduct—Refunds.*—The estimates are based on the progress of actuals during the current year.

VIII. Provincial Excise.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages in the Detailed Budg[et] Estimates of Revenue.
Country spirits	459·22	508·22	621·55	491·09	3–7
Country fermented liquor	668·48	718·00	820·00	615·00	
Malt liquors	6·21	4·50	6·05	4·47	
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	50·80	74·49	76·74	60·90	
Receipts from commercial spirits including denatured spirits and medicated wines ..	·49	·44	·61	·61	
Opium	49·31	57·67	60·00	62·71	
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1·80	2·28	2·87	2·90	
Hemp and other drugs	36·54	40·36	57·51	57·51	
Receipts from distilleries	·10	·02	·03	·03	
Fines, confiscations and miscellaneous ..	6·81	6·39	9·25	6·84	
Recoveries of overpayments	·03	·02	·07	·04	
Collection of payments for services rendered ..	·47	·12	·25	·25	
Total ..	1,280·26	1,412·51	1,654·93	1,302·35	
Deduct—Refunds	— 2·37	— 1·69	— 2·35	— 2·35	
Grand Total ..	1,277·89	1,410·82	1,652·58	1,300·00	

9. *Country spirits.*—The increase in the revised estimate for 1945–6 is the result of increased consumption and higher rentals realized for arrack shops due to keen competition among bidders. The budget estimate for 1946–7 anticipates that the fall in employment and wages due to cessation or reduction of war-time activities and the loss of income by agriculturists on account of the failure of the north-east monsoon in many districts and the severe damage to crops by cyclone will lead to a fall in revenue under this head.

10. *Country fermented liquor.*—The increase in the revised estimate for 1945–6 is due to higher rentals realized from toddy shops for the current lease and larger receipts from tree tax as a result of the enhancement of the rate of tree-tax partly offset by a fall in the number of trees marked. The budget estimate for 1946–7 under this head anticipates a fall in revenue for the reasons mentioned under " Country spirits " above.

11. *Malt liquors.*—The increase in the revised estimate for 1945–6 is mainly due to increased consumption, partly offset by a fall in the requirements of military authorities. The budget estimate for 1946–7 anticipates a further decrease in military requirements.

12. *Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).*—The increase in the revised estimate for 1945–6 is the result of higher rentals realized from foreign liquor taverns due to keen rivalry at the sales, partly offset by a slight fall under duty on wines and spirits manufactured in India. The budget estimate for 1946–7 anticipates a fall in revenue under this head also.

13. *Opium.*—The increase in the revised estimate for 1945–6 is due to high rentals realized for opium shops for the current lease. The further increase in the budget estimate for 1946–7 is due to an increase in the cost price of opium and a small increase in the rate of duty.

14. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—The increase in the revised estimate for 1945–6 is the result of larger collections of duty from the Madras Medical Store Depot and on medicinal and toilet preparations imported from other Provinces and Indian States.

15. *Hemp and other drugs.*—The increase in the revised estimate for 1945–6 is due to increased consumption and high rentals realized for shops licensed for the retail sale of ganja and bhang.

16. *Fines, confiscations and miscellaneous.*—The increase in the revised estimate for 1945–6 is due to larger receipts anticipated under penalties and forfeitures.

Reference to pages in the Detailed Budget Estimates of Revenue.

17. *Refunds.*—The increase in the revised estimate for 1945–6 is chiefly due to larger exports and consequently larger refunds of duty on Indian-made foreign spirits exported to Indian States and to refunds of rentals and tree-tax in Anantapur District in respect of arrack and toddy shops closed in famine areas.

IX. Stamps.

Reference		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
8–9	Non-judicial—				
	Sale of stamps	213·72	214·37	234·60	224·60
	Duty on impressing documents	4·64	4·85	2·39	2·14
	Fines and penalties	·98	·88	·99	·99
	Miscellaneous	·10	·12	·08	·08
	Total ..	**219·44**	**220·22**	**238·06**	**227·81**
	Deduct—Refunds	— 2·70	— 2·63	— 2·95	— 2·95
	Total—Non-judicial ..	**216·74**	**217·59**	**235·11**	**224·86**
	Judicial—				
	Court-fees realized in stamps	101·29	101·00	104·00	104·00
	Sale of stamped copy papers	4·95	5·00	4·59	4·50
	Fines and penalties	·09	·03	·06	·06
	Miscellaneous	·03	·03	·03	·03
	Total ..	**106·36**	**106·06**	**108·68**	**108·59**
	Deduct—Refunds	— 1·12	— 1·12	— ·81	— ·81
	Total—Judicial ..	**105·24**	**104·94**	**107·87**	**107·78**
	Grand Total ..	**321·98**	**322·53**	**342·98**	**332·64**

18. *Non-judicial.*—The increase in the revised estimate for 1945–6 is due to general increase in business transactions. The budget estimate for 1946–7 allows for an anticipated reduction in war-time business activities.

19. *Judicial.*—The increase in the revised estimate for 1945–6 is based on the trend of actuals.

X. Forest.

Reference		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
10–11	Timber and other produce removed from the forests by Government agency	71·93	74·58	79·10	61·10
	Timber and other produce removed from the forests by consumers or purchasers	60·85	48·65	57·06	50·00
	Drift and waifwood and confiscated forest produce	·20	·11	·24	·20
	Revenue from forests not managed by Government	2·41	2·29	2·81	2·81
	Miscellaneous	8·65	4·15	4·81	3·67
	Receipts in England	·01	..	..	..
	Total ..	**144·05**	**129·78**	**144·02**	**117·78**
	Deduct—Refunds	— ·57	— ·18	— ·36	— ·16
	Grand Total ..	**143·48**	**129·60**	**143·66**	**117·62**

Reference to pages in the Detailed Budget Estimates of Revenue.

20. *Timber and other produce removed from the forests by Government agency.*—The increase in the revised estimate for 1945–6 is mainly due to the increased supply of timber for war purposes, of electric transmission poles to the Electricity Department and of fuel to Madras City; better prices were also obtained for timber and sleepers and credit is taken for the value of hay supplied to the War Department in previous years. The decrease in the budget estimate for 1946–7 is due to stoppage of supply of timber and hay for war purposes.

21. *Timber and other produce removed from the forests by consumers or purchasers.*—The revised estimate for 1945–6 takes credit for increased revenue from the sale of additional fuel coupes at enhanced prices for supply of charcoal and fuel to Madras City, Coimbatore and Pollachi and the supply of a large quantity of softwood timber to the Western India Match Company. The budget estimate for 1946–7 anticipates a fall in the revenue from fuel coupes below the abnormal receipts of the last two years. There are also fewer coupes to be sold next year.

22. *Revenue from forests not managed by Government.*—An increase in revenue is anticipated from panchayat forests due to better management.

23. *Miscellaneous.*—The increase in the revised estimate for 1945–6 occurs mainly under fines and forfeitures and other miscellaneous items. The budget estimate for 1946–7 anticipates smaller recoveries under "Miscellaneous" from the Supply Department.

XI. Registration.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
Fees for registering documents	53·69	45·00	56·40	56·00	12
Fees for copies of registered documents	1·79	1·50	1·81	1·81	
Miscellaneous	10·77	9·87	10·76	11·38	
Total ..	**66·25**	**56·37**	**68·97**	**69·19**	
Deduct—Refunds	— ·09	— ·10	— ·11	— ·11	
Grand Total ..	**66·16**	**56·27**	**68·86**	**69·08**	

24. *Fees for registering documents.*—The increase in the revised estimate for 1945–6 is due to increase in the number of registrations.

25. *Miscellaneous.*—The chief reasons for the increase in the revised estimate for 1945–6 are larger receipts under search fees and fees for return of documents. The revised estimate also takes credit for 2½ per cent of the new stamp duty levied on transfers of property in the mufassal for the benefit of local bodies towards collection charges due to the Registration Department. The budget estimate for 1946–7 takes credit for a full year's receipts towards collection charges in respect of the new stamp duty on transfers of property in the mufassal and the enhanced rate of the duty in Madras City.

XII. Receipts under Motor Vehicles Acts.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
Receipts under the Indian Motor Vehicles Acts ..	4·92	5·02	5·87	5·87	13
Receipts under the Provincial Motor Vehicles Taxation Act	73·10	68·00	83·00	85·00	
Other receipts	·10	·01	·01	·01	
Total ..	**78·12**	**73·03**	**88·88**	**90·88**	
Deduct—Refunds	— ·51	— ·56	— ·69	— ·69	
Grand Total ..	**77·61**	**72·47**	**88·19**	**90·19**	

26. *Receipts under the Indian Motor Vehicles Acts.*—There is an increase in receipts from fees for registration and certificates of fitness of vehicles, etc., as a result of the import of more vehicles.

27. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The betterment is the result of an increase in the number of vehicles paying the tax.

XIII. Other Taxes and Duties.

Reference to pages in the Detailed Budget Estimates of Revenue.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—				
14–15	Entertainments tax	28·70	27·00	43·79	42·46
	Betting tax—Totalizator	6·51	5·07	8·17	7·17
	Betting tax—Book-makers	4·10	1·50	4·00	3·00
	Deduct—Refunds	— ·13	— ·06	— ·13	— ·09
	Total ..	**39·18**	**33·51**	**55·83**	**52·54**
	Receipts from electricity duties—				
	Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas ..	·73	·62	·70	·71
	Other receipts. Receipts from the Madras Electricity Duty Act, 1939 ..	7·26	6·75	7·90	8·30
	Other receipts. Fees for the use of Government water for generation of electricity	·25	·21	·21	·21
	Other receipts. Penalty for excess consumption of electricity	·85	·63	1·00	·25
	Deduct—Refunds	— ·02	— ·02	— 1·03	— ·02
	Total ..	**9·07**	**8·19**	**8·78**	**9·45**
	Receipts from tobacco duties—				
	Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939	8·66	..	·23	..
	Compensation received from the Central Government for suspension of Provincial measures of taxation on wholesale trade in tobacco ..	27·09	22·00	22·00	22·00
	Deduct—Refunds	— 2·83	..	— ·89	..
	Total ..	**32·92**	**22·00**	**21·34**	**22·00**
	Other items—				
	Receipts under the Madras Regulation of the Sale of Cloth Act, 1937	·36	..	·01	..
	Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939	34·15	25·02	55·02	50·02
	Receipts under the Madras General Sales Tax ..	528·09	488·50	564·50	564·50
	Deduct—Refunds	— 8·75	— 3·01	— 15·45	— 15·15
	Total ..	**553·85**	**510·51**	**604·08**	**599·37**
	Grand Total ..	**635·02**	**574·21**	**690·03**	**683·36**

28. *Revised estimate for* 1945–6.—The greater part of the increase occurs under General Sales Tax and is due to the increased turnover of assessees on account of high prices and to the gradual improvement in the administration of the tax as a result of more experience. Increased revenue is also anticipated under Entertainments Tax mainly as a result of the 50 per cent increase in rates (except for the lowest class) with effect from 1st April 1945, under Motor Spirit Sales Tax on account of high consumption of petrol for military purposes and under Betting Tax due to the large attendance at race meetings.

29. *Budget estimate for* 1946–7.—The comparatively small decrease in the budget estimate for 1946–7 is due to an anticipated fall in receipts from the Entertainments Tax and the Betting Tax as a result of a diminution of the war-time prosperity enjoyed by large sections of the public, and in receipts from the Motor Spirit Sales Tax owing to lower consumption of petrol for military purposes. The decrease is partly offset by the absence of the special provision made in the revised estimate for 1945–6 for the refund of Electricity Duty to Local Authority Electric Licensees with reference to the Madras Electricity Duty (Amendment) Act, 1945, and for the refund of tax and licence fees collected for 1944–5 under the Madras Regulation of the Sale of Cloth Act, 1939, and the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939, before they were repealed.

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross Receipts.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages in the Detailed Budget Estimates of Revenue.
Irrigation works—					
Productive	9·19	7·22	9·37	7·82	16–19
Unproductive	·71	·67	·74	·72	
Portion of land revenue due to irrigation (Productive and Unproductive)	185·40	165·79	176·92	180·11	
Navigation, embankment and drainage works—					
Unproductive	1·36	1·23	1·37	1·36	
Total ..	**196·66**	**174·91**	**188·40**	**190·01**	

30. *Irrigation works—Productive.*—The increase in the revised estimate for 1945–6 is mainly due to increased canal transport on account of restriction of railway traffic and larger receipts from the sale of canal produce. The budget estimate for 1946–7 provides for normal receipts.

31. *Portion of land revenue due to irrigation.*—The variations are explained in paragraph 7.

XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
Irrigation Works—					
Public Works Department	·73	·69	·69	·70	20–21
Minor Irrigation	·46	·47	·70	·66	
Portion of Land Revenue due to irrigation ..	109·90	93·70	98·88	97·88	
Navigation, Embankment and Drainage works..	1·28	1·00	1·30	1·11	
Total ..	**112·37**	**95·86**	**101·57**	**100·35**	

32. *Portion of land revenue due to irrigation.*—The variations are explained in paragraph 7.

XX. Interest.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
Interest on loans and advances by Provincial Government	20·96	21·04	19·45	19·88	22–24
Interest on arrears of revenue	·37	·45	·63	·38	
Interest realized on investments of cash balance.	30·03	66·52	74·74	69·27	
Miscellaneous	·03	·02	·01	·01	
Total ..	**51·39**	**88·03**	**94·83**	**89·54**	
Deduct—Refunds	— ·03	— ·01	— ·01	— ·01	
Grand Total ..	**51·36**	**88·02**	**94·82**	**89·53**	

33. *Interest on loans and advances by Provincial Government.*—The decrease in the revised estimate for 1945–6 is due to smaller receipts by way of interest on loans granted to cultivators, advance repayment of loans by the Government Servants Co-operative Building Society, Madras, and the borrowing of a smaller amount under short-term loans by the Central Co-operative Land Mortgage Bank, Madras.

34. *Interest realized on investments of cash balance.*—The increase in the revised estimate for 1945–6 is due mainly to a special credit of Rs. 9·68 lakhs representing the profit on transfer of securities from the Cash Balance Investment Account to the Revenue Reserve Fund Investment Account on 1st September 1945 at the prevailing market prices. The decrease in the budget estimate for 1946–7 is due to the absence of this special credit, partly offset by increased receipts by way of interest on investments.

XXI. Administration of Justice.

Reference to pages in the Detailed Budget Estimates of Revenue.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
24–25	Sale-proceeds of unclaimed and escheated property	·84	·21	1·00	·44
	Court-fees realized in cash	3·35	3·50	3·60	3·50
	General fees, fines and forfeitures	41·24	28·48	46·26	42·01
	Receipts of the Official Assignee	·71	·15	·27	·25
	Miscellaneous fees and fines	1·82	·95	2·06	1·81
	Recoveries of overpayments	·06	·05	·07	·06
	Collection of payments for services rendered ..	·30	·32	·29	·28
	Miscellaneous (including receipts in England) ..	1·82	2·07	2·05	1·99
	Total ..	**50·14**	**35·73**	**55·60**	**50·34**
	Deduct—Refunds	— 4·42	— 2·20	— 4·84	— 4·16
	Grand Total ..	**45·72**	**33·53**	**50·76**	**46·18**

35. *Sale-proceeds of unclaimed and escheated property.*—The revised estimate for 1945–6 is based on the trend of actuals. The budget estimate for 1946–7 provides for normal receipts.

36. *General fees, fines and forfeitures.*—The receipts in the current year far exceed what was anticipated in the budget because of the continuance of abnormal receipts from fines for offences under the Hoarding and Profiteering Prevention Ordinance, etc. The budget estimate for 1946–7 anticipates some fall in these receipts.

37. *Miscellaneous fees and fines.*—The revised estimate for 1945–6 is based on the trend of actuals during the current year.

38. *Deduct—Refunds.*—The increase in the revised estimate for 1945–6 occurs mainly under magisterial fines and is a result of the increase in the receipts themselves. The budget estimate for 1946–7 allows for somewhat smaller refunds.

XXII. Jails and Convict Settlements.

		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
26	Jails	1·03	·81	1·00	·83
	Jail manufactures	13·73	9·65	12·27	11·30
	Recoveries of overpayments	·03	·04	·04	·04
	Collection of payments for services rendered ..	·08	·10	·10	·10
	Total ..	**14·87**	**10·60**	**13·41**	**12·27**
	Deduct—Refunds	— ·01	..	— ·01	— ·01
	Grand Total ..	**14·86**	**10·60**	**13·40**	**12·26**

39. *Jail manufactures.*—The increase in the revised estimate for 1945–6 arises mainly from increased production of jail manufactures. The decrease in the budget estimate for 1946–7 is due to an anticipated fall in supplies to the Police Department.

XXIII. Police.

		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
27	Contribution for railway police	5·14	5·29	6·33	6·34
	Receipts and recoveries on account of Presidency police	1·77	1·65	1·75	1·75
	Fees, fines and forfeitures	·39	·44	·38	·38
	Recoveries of overpayments	·42	·51	·60	·60
	Collection of payments for services rendered ..	1·23	·22	1·18	1·18
	Police supplied to railways	·02	·02	·02	·02
	Police supplied to public departments, private companies and persons	·66	·36	·49	·49
	Cash receipts under the Arms Act	·07	·07	·07	·07
	Miscellaneous	·90	·33	1·41	1·13
	Total ..	**10·60**	**8·89**	**12·23**	**11·96**
	Deduct—Refunds	— ·32	— ·01	— ·01	— ·01
	Grand Total ..	**10·28**	**8·88**	**12·22**	**11·95**

Reference to pages in the Detailed Budget Estimates of Revenue.

40. The revised estimate for 1945–6 takes credit for larger contributions from the Railway Board and Indian States towards the cost of 'Order' Police employed on Railways due to the further enhancement of the rates of dearness and war allowances with effect from the 1st January 1945, for larger recoveries from the Central and other Governments and Indian States for services rendered to them and for larger miscellaneous receipts.

XXVI. Education.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
University	7·91	8·15	8·91	9·15	28–29
Secondary	·76	·94	·95	1·08	
Special	·86	·81	1·10	1·10	
General	2·93	1·56	6·44	1·94	
Total ..	**12·46**	**11·46**	**17·40**	**13·27**	
Deduct—Refunds	— ·23	— ·20	— ·24	— ·24	
Grand Total ..	**12·23**	**11·26**	**17·16**	**13·03**	

41. *University.*—The increase in the revised estimate for 1945–6 is due to the increase in receipts as a result of the increase in the number of students in several Government Arts and Professional Colleges and to the opening of the Arthur Hope College of Technology, Coimbatore, and of the Highway Engineering and Electrical Communication Engineering Courses in the College of Engineering, Guindy.

42. *General.*—The increase in the revised estimate for 1945–6 is due to a special contribution of Rs. 4 lakhs towards the opening of the Arthur Hope College of Technology, Coimbatore, and to recoveries of leave salary contribution from the Defence Department in respect of certain officers appointed for war work.

XXVII. Medical.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
Medical college and school fees	2·68	2·81	3·00	3·00	
Hospital receipts	7·44	6·00	7·25	6·25	30
Mental hospital receipts	·87	·95	·84	·79	
Sale of medicines	·02	·01	·02	·02	
Contributions	·47	·56	·64	·57	
Income from endowments	·39	·45	·44	·42	
Recoveries of overpayments	·13	·20	·12	·12	
Collection of payments for services rendered ..	2·52	2·95	2·57	2·57	
Miscellaneous (including receipts in England).	1·64	1·35	1·25	1·29	
Total ..	**16·16**	**15·28**	**16·13**	**15·03**	
Deduct—Refunds	— ·38	— ·32	— ·82	— ·39	
Grand Total ..	**15·78**	**14·96**	**15·31**	**14·64**	

43. *Hospital receipts.*—The increase in the revised estimate for 1945–6 is due to increase in the number of paying patients and increase in the scale of charges for diet, etc., in view of higher costs. The budget estimate for 1946–7 anticipates smaller receipts in view of the establishment of more separate hospitals for military patients and on account of the concession of free treatment in Government hospitals now granted to the families of Government servants.

XXVIII. Public Health.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
Sale-proceeds of sera and vaccines	1·71	·63	2·38	2·00	
Contributions	·03	·03	·03	·03	31–32
Recoveries of overpayments	·04	·07	·07	·07	
Collection of payments for services rendered ..	2·22	1·84	2·79	2·26	
Miscellaneous—					
Direct receipts	·16	·10	·19	·19	
Transfer from deposit accounts	·22	..	·35	..	
Total ..	**4·38**	**2·67**	**5·81**	**4·55**	
Deduct—Refunds	— ·02	..	— ·02	..	
Grand Total ..	**4·36**	**2·67**	**5·79**	**4·55**	

Reference to pages in the Detailed Budget Estimates of Revenue.

44. *Sale-proceeds of sera and vaccines.*—The estimates take credit for larger receipts from the sale of vaccines to other Provinces.

45. *Collection of payments for services rendered.*—The increase in the revised estimate for 1945–6 is due to the recovery of arrear contributions from certain local bodies for expenses relating to the working of the Food Adulteration Act and of increased contributions on account of Health Officers as a result of the grant of war and dearness allowances to them.

XXIX. Agriculture.

Ref.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	Agricultural receipts—				
33	Direct receipts	9·43	10·71	10·89	19·23
	Transfer from deposit accounts ..	2·52	7·67	4·15	2·85
	Recoveries of overpayments ..	·09	·04	·10	·09
	Collection of payments for services rendered	·08	·11	·17	·12
	Total ..	**12·12**	**18·53**	**15·31**	**22·29**
	Deduct—Refunds	— ·04	— ·01	— ·02	— ·02
	Grand Total ..	**12·08**	**18·52**	**15·29**	**22·27**

46. *Direct receipts.*—The increase in the budget estimate for 1946–7 is mainly due to increased receipts anticipated from the Araku Valley farm on account of the increase in area under potato cultivation and to the receipts anticipated from the cumbu seed distribution scheme newly introduced in North Arcot district.

47. *Transfer from deposit accounts.*—The decrease in the revised estimate for 1945–6 is due mainly to smaller expenditure on the payment of bonus to ryots for growing food crops instead of cotton and consequent smaller transfer from the deposit account of the grant from the Central Government for this purpose.

XXX. Veterinary.

Ref.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
34	Veterinary College fees	·34	·44	·35	·49
	Other receipts—				
	Direct receipts	2·05	3·23	2·61	2·78
	Transfer from deposit accounts ..	·71	·26	·33	·27
	Collection of payments for services rendered.	·02	·05	·02	·02
	Total ..	**3·12**	**3·98**	**3·31**	**3·56**
	Deduct—Refunds	— ·01	— ·01	— ·01	— ·01
	Grand Total ..	**3·11**	**3·97**	**3·30**	**3·55**

48. *Other receipts—Direct receipts.*—The decrease in the revised estimate for 1945–6 arises from the fact that the amount of milk supplied to the Southern Army was much smaller than was anticipated in the budget. The fall on that account is partly offset by small increases under other heads.

XXXI. Co-operation.

Ref.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
35	Audit fees	·99	1·11	1·13	1·22
	Miscellaneous receipts—				
	Direct receipts	4·24	3·05	4·94	4·30
	Transfer from deposit accounts ..	..	..	·31	..
	Total ..	**5·23**	**4·16**	**6·38**	**5·52**
	Deduct—Refunds	— ·10	— ·06	— ·08	— ·08
	Grand Total ..	**5·13**	**4·10**	**6·30**	**5·44**

49. *Miscellaneous receipts—Direct receipts.*—The increase in the revised estimate for 1945–6 is mainly due to recoveries on account of pay and allowances of a large number of officers lent to stores and other co-operative societies. The budget estimate for 1946–7 anticipates a decrease in the number of officers on deputation to societies.

XXXII. Industries.

—	Accounts, 1944–5.	Budget, Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages in the Detailed Budget Estimates of Revenue.
Industries—					
Direct receipts	29·41	18·27	23·66	26·26	36-37
Transfer from deposit accounts ..	1·15	1·11	1·26	1·08	
Cinchona plantations	23·31	18·00	20·17	20·42	
Fisheries—					
Direct receipts	8·99	15·03	13·83	14·48	
Transfer from deposit accounts ..	·20	·11	·22	·18	
Recoveries of overpayments ..	·01	·01	·04	·01	
Collection of payments for services rendered	5·02	·04	·33	·07	
Total ..	**68·09**	**52·57**	**59·51**	**62·50**	
Deduct—Refunds	— ·16	— ·23	— ·16	— ·16	
Grand Total ..	**67·93**	**52·34**	**59·35**	**62·34**	

50. *Industries—Direct receipts.*—The increases in the estimates are mainly due to larger gross receipts from the Kerala Soap Institute and larger receipts from licence fees realized by the Provincial Textile Commissioner which are credited to this head, partly offset by smaller receipts anticipated from the sale of fish-liver oil.

51. *Cinchona plantations.*—The revised estimate for 1945–6 provides for larger sales of quinine products.

52. *Fisheries—Direct receipts.*—The decrease in the revised estimate for 1945–6 is mainly due to smaller receipts anticipated from the sale of smoked fish, partly offset by larger receipts anticipated from fish-curing yards, pearl and chank fisheries and inland fisheries. The increase in the budget estimate for 1946–7 is mainly due to larger receipts anticipated from fish-curing yards and from the sale of smoked fish, partly offset by a fall in the receipts from pearl and chank fisheries.

XXXVI. Miscellaneous Departments.

—	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
Examination fees	8·58	8·28	8·35	8·85	38–39
Fees for the inspection of steam boilers ..	·77	·75	·75	·75	
Fees for the registration of Trade Unions.	·01	..	·01	..	
Administration of Indian Partnership Act, 1932	·07	·06	·07	·07	
Miscellaneous	1·28	·75	1·50	·91	
Fire Services	·01	..	·14	·04	
Total ..	**10·72**	**9·84**	**10·82**	**10·62**	
Deduct—Refunds	— ·17	— ·15	— ·08	— ·06	
Grand Total ..	**10·55**	**9·69**	**10·74**	**10·56**	

53. *Miscellaneous.*—Larger receipts anticipated from the manufacture of police chaplies and cotton dhurries in the Aziznagar Criminal Tribes Settlement, quarry work in the Sitanagaram Settlement and the weaving industry in the Siddhapuram Settlement account for the increase in the revised estimate for 1945–6. The decrease in the budget estimate for 1946–7 occurs mainly under Aziznagar Settlement as no orders for supply of chaplies and dhurries are expected during that year.

XXXIX. Civil Works.

—	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
Rents	7·83	7·50	8·40	8·40	39
Receipts from workshops	·37	·51	·35	·35	
Recoveries of expenditure	—·82	6·25	18·41	9·64	
Transfer from Central Road Fund	11·44	10·95	13·89	14·34	
Miscellaneous	12·83	12·69	8·36	8·70	
Total ..	**31·65**	**37·90**	**49·41**	**41·43**	
Deduct—Refunds	— 9·89	— ·25	— ·25	— ·25	
Grand Total ..	**21·76**	**37·65**	**49·16**	**41·18**	

Reference to pages in the Detailed Budget Estimates of Revenue.

54. *Rents.*—The revised estimate for 1945–6 has been fixed with reference to the trend of actuals.

55. *Recoveries of expenditure.*—The increase in the revised estimate for 1945–6 is due partly to larger receipts under hire charges for lorries employed on road works and partly to the credit taken for recovery of expenditure on road works of military importance debited in the first instance to '50. Civil Works' instead of to the Defence Estimates direct and to the adjustment in 1945-6 of the arrears due towards the cost of staff employed on naval works. The absence of the special credit taken in the revised estimate for 1945–6 in respect of staff employed on naval works and smaller recoveries on account of road works of military importance account for the decrease in the budget estimate for 1946–7.

56. *Transfer from Central Road Fund.*—The increase in the revised estimate for 1945–6 is due to larger expenditure anticipated on road works and establishment charges to be financed from the Fund and the consequent increase in the credit to this head by transfer from the deposit account.

57. *Miscellaneous.*—The revised estimate for 1945–6 has been fixed with reference to the trend of actuals.

XLI. Receipts from Electricity Schemes—Gross Receipts.

	—	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
40–42	Hydro-Electric schemes—				
	Pykara Hydro-Electric Scheme	50·03	52·18	51·00	54·09
	Mettur Hydro-Electric Scheme	31·13	31·42	32·77	37·19
	Papanasam Hydro-Electric Scheme	13·05	14·12	16·49	16·76
	Thermo-Electric schemes—				
	Vizagapatam Electric Scheme	3·36	3·11	3·99	4·51
	Bezwada Electric Scheme	4·89	4·89	5·84	7·12
	Cocanada Electric Scheme	1·20	1·13	1·78	1·71
	Total ..	**103·66**	**106·85**	**111·87**	**121·38**

58. *Pykara Hydro-Electric Scheme.*—The decrease in the revised estimate for 1945–6 is due mainly to the fact that the amount realized by the sale of materials to the War Department was less than was anticipated. The budget estimate for 1946–7 takes credit for revenue from the West Coast extension, which is expected to come into operation towards the end of 1945–6.

59. *Mettur Hydro-Electric Scheme.*—The revised estimate for 1945–6 allows for only a small increase in revenue as the supply of power has been restricted on account of the low level of the Mettur lake. The budget estimate for 1946–7 takes credit for increased revenue on the basis of an anticipated increase in the demand for power when the existing restrictions are removed.

60. *Papanasam Hydro-Electric Scheme.*—The increase in the revised estimate for 1945–6 is due to the general expansion of the system and the supply of more power for use by agricultural pumps.

61. *Vizagapatam Electric Scheme.*—The increase in the revised estimate for 1945–6 is due to larger consumption of power by the War Department and increased revenue from the surcharge added to the charges for supply of power on account of the high cost of fuel. The further increase in the budget estimate for 1946–7 is due to anticipated increase in load when the existing restriction on new extensions is withdrawn.

62. *Bezwada and Cocanada Electric Schemes.*—The increase in the revised estimate for 1945–6 is due to development of load and increased revenue from the surcharge added to the charges for supply of power on account of the high cost of fuel. The budget estimate for 1946–7 under Bezwada Electric Scheme anticipates a further increase in revenue from new extensions.

XLIV. Receipts in aid of Superannuation.

	—	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
43	Contributions for pensions and gratuities ..	3·89	4·03	3·98	3·35
	Miscellaneous (including receipts in England) ..	·06	·01	·09	·02
	Total ..	**3·95**	**4·04**	**4·07**	**3·37**
	Deduct—Refunds	— ·16	— ·02	— ·01	— ·01
	Grand Total ..	**3·79**	**4·02**	**4·06**	**3·36**

63. *Contributions for pensions and gratuities.*—The decrease in the budget estimate for 1946–7 is mainly due to smaller recoveries of pensionary contributions for civil servants temporarily on military duty and to the absence of recoveries on account of Coastal Patrols, which are expected to be completely disbanded by the end of 1945–6.

XLV. Stationery and Printing.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages in the Detailed Budget Estimates of Revenue.
Stationery receipts	1·63	2·75	3·50	3·20	44
Sale of Gazettes and other Government publications.	1·38	1·10	1·55	1·56	
Other Press receipts	4·76	2·88	6·47	2·72	
Receipts in England	·01	..	..	..	
Total ..	7·78	6·73	11·52	7·48	
Deduct—Refunds	— ·03	— ·01	— ·06	— ·02	
Grand Total ..	7·75	6·72	11·46	7·46	

64. *Stationery receipts.*—The increase in the revised estimate for 1945–6 is due to larger receipts anticipated from the supply of paper to local bodies and co-operative institutions.

65. *Other Press receipts.*—The increase in the revised estimate for 1945–6 is mainly due to larger recoveries on account of printing work done for the Posts and Telegraphs Department and in connexion with the printing of electoral rolls for the Central Legislative Assembly and increased credits anticipated on account of the supply of ration forms for use by the Civil Supplies Department. The budget estimate for 1946–7 takes credit for normal receipts.

XLVI. Miscellaneous.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
Unclaimed deposits	5·08	3·65	4·50	4·50	45–46
Sale of old stores and materials ..	·02	·04	·02	·02	
Sales of land and houses	·39	·01	·01	·01	
Fees for Government audit	1·29	1·26	·97	·74	
Rents, rates and taxes	·06	·06	·09	·09	
Other fees, fines and forfeitures ..	4·17	3·59	4·66	4·78	
Transfer from the deposit account of grants for economic development and improvement of rural areas	·46	·28	·36	·12	
Recoveries of overpayments	·65	·40	1·00	·66	
Collection of payments for services rendered	5·56	3·40	2·98	2·79	
Loss or gain by exchange on local transactions	..	..	— ·01	..	
Miscellaneous	21·54	18·88	19·30	26·52	
Receipts in England	·03	..	..	..	
Total ..	39·25	31·57	33·88	40·23	
Deduct—Refunds	— 1·92	— 1·68	— 2·00	— 1·95	
Grand Total ..	37·33	29·89	31·88	38·28	

66. *Unclaimed deposits.*—The receipts under this head are of a fluctuating nature. The revised estimate for 1945–6 has been fixed on the basis of the actuals of the last three years.

67. *Other fees, fines and forfeitures.*—The increase in the revised estimate for 1945–6 is due to increased receipts anticipated under Pound Fund.

68. *Recoveries of overpayments.*—The revised estimate for 1945–6 has been fixed with reference to the trend of actuals.

69. *Miscellaneous.*—The increase in the budget estimate for 1946–7 is due to a larger credit to revenue by way of recoveries arising from the operation of the Provincial Loan Account, since a considerable portion of the open market loan raised by the Government in September 1945 will be used to finance loans to local bodies, agriculturists, etc. The open market loans are amortised over suitable periods by repayments made from revenue and to balance this suitable recoveries are made and credited to this head out of the repayments of principal to the Government on account of loans made by them out of the proceeds of open market loans.

L. Miscellaneous adjustments between Central and Provincial Governments.

Reference to pages in the Detailed Budget Estimates of Revenue.		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
46	Miscellaneous adjustments between Central and Provincial Governments.	·18	·15	·16	·16

LI. Extraordinary Receipts.

Reference		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
	Other items—				
	Recovery from the Government of India towards leave contribution—				
47	Small Savings Scheme .. .. } Madras Savings (Canvassers) Scheme. }	·16	·14	·14	·14
	Receipts of the Provincial Motor Transport Controller	..	..	..	·08
	Receipts of the Board of Revenue (Civil Supplies)	..	..	..	4·67
	Receipts of the Industries department.	..	..	..	·12
	Total ..	**·16**	**·14**	**·14**	**5·01**
	Deduct—Refunds	..	..	..	—·17
	Grand Total ..	**·16**	**·14**	**·14**	**4·84**

70. *Receipts of the Board of Revenue (Civil Supplies)*.—The budget estimate for 1946-7 takes credit for the receipts relating to Price Control transferred from " LII.B. Civil Defence " to " LI. Extraordinary Receipts " with effect from 1946-7.

LII. B. Civil Defence.

Reference		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
48-49	Section I—Receipts relating to poolable expenditure—Miscellaneous (including receipts in England)	8·80	·89	13·43	9·35
	Section II—Recoveries of expenditure subject to special allocation—Miscellaneous.	20·84	9·66	9·32	·93
	Section IV—Receipts relating wholly to Provincial Government—Miscellaneous.	9·04	5·37	6·34	·02
	Total ..	**38·68**	**15·92**	**29·09**	**10·30**
	Deduct—Refunds	—·75	—·15	—·38	..
	Grand Total ..	**37·93**	**15·77**	**28·71**	**10·30**

71. *Receipts relating to poolable expenditure.*—The increase in the revised estimate for 1945-6 is mainly due to larger receipts anticipated from the sale of A.R.P. stores and to arrear recoveries now found to be due from the Government of India on account of the poolable expenditure from 1942-3 to 1944-5, while the decrease in the budget estimate for 1946-7 as compared with the revised estimate for 1945-6 is due to the absence of these credits offset to some extent by a special credit to this head of the cost of fire service equipment transferred to the Madras Fire Services Department.

72. *Recoveries of expenditure subject to special allocation.*—The revised estimate for 1945-6 takes credit for large arrear recoveries on account of Coastal Patrols and the absence of this special credit accounts for the large fall in the budget estimate for 1946-7.

73. *Receipts relating wholly to Provincial Government.*—The increase in the revised estimate for 1945-6 is mainly due to larger receipts anticipated from the sale-proceeds of food-stuffs and surcharge on jaggery exports, partly offset by a decrease in licence fees under the Drugs Control Order and in other miscellaneous receipts. The large fall in the budget estimate for 1946-7 as compared with the revised estimate for 1945-6 is due to a change in the classification of the receipts relating to Price Control. These receipts will be credited to the head " LI. Extraordinary Receipts " instead of the head " LII. B. Civil Defence " with effect from the accounts for 1946-7.

GRANTS.

Reference to pages in the Detailed Annual Estimate of Expenditure.

Grant I—Land Revenue.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages
7. Land Revenue—					
Survey, settlement and record operations	5·54	6·23	6·41	6·33	1-6
Land records	5·49	5·36	5·87	5·87	
Assignments and compensations ..	14·69	13·63	14·82	15·07	
Charges in England ..	·05	·17	·22	·51	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·05	..	..	
Total ..	**25·77**	**25·44**	**27·32**	**27·78**	

74. *Land records.*—The increase in the revised estimate for 1945–6 is due to the grant of higher rates of war and dearness allowances.

75. *Assignments and compensations.*—The increase in the revised estimate for 1945–6 is due to larger payments to local bodies on account of fishery rentals and miscellaneous revenue collected on their behalf.

Grant II—Provincial Excise.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages
8. Provincial Excise—					
Superintendence	3·21	3·16	3·66	3·57	7–14
District executive establishment	29·74	30·87	32·80	33·08	
Distilleries	·97	1·00	1·15	1·16	
Cost of opium supplied to Provincial Excise Department	5·42	5·94	5·94	8·34	
Compensations	6·57	5·47	7·44	7·57	
Charges in England	·16	·16	·15	·29	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer.	..	·50	..	..	
Total ..	**46·07**	**47·10**	**51·14**	**54·01**	

76. *District executive establishment.*—The increase in the revised estimate for 1945–6 is mainly due to higher rates of dearness and war allowances.

77. *Cost of opium supplied to Provincial Excise Department.*—The increase in the budget estimate for 1946–7 is due to increase in the cost price of opium.

78. *Compensations.*—The increase in the revised estimate for 1945–6 is mainly due to increase in the compensation to be paid to the Banganapalle and Cochin States and to the Civil and Military Station, Bangalore, on account of the duty collected in this Province on excisable liquors produced in this Province and exported to those areas.

Grant III—Stamps.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages
9. Stamps—					
Non-judicial—					
Charges for the sale of stamps	7·95	7·97	8·30	8·30	15–18
Cost of stamps supplied from Central Stamp Stores	2·03	1·95	2·13	2·13	
Total—Non-judicial ..	**9·98**	**9·92**	**10·43**	**10·43**	
Judicial—					
Charges for the sale of stamps	·77	·78	·78	·78	
Cost of stamps supplied from Central Stamp Stores	·45	1·07	·82	·76	
Total—Judicial ..	**1·22**	**1·85**	**1·60**	**1·54**	
General—					
Superintendence	·45	·37	·34	·34	
Charges in England	·01	·02	·01	·01	
Total—General ..	**·46**	**·39**	**·35**	**·35**	
Grand Total ..	**11·66**	**12·16**	**12·38**	**12·32**	

Grant IV—Forest.

Reference to pages in the Detailed Annual Estimate of Expenditure.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	10. Forest—				
19-34	General direction	1·39	1·44	1·63	1·58
	Conservancy and works	52·36	37·40	46·60	44·26
	Establishments	27·26	27·50	33·26	33·44
	Charges in England	·98	1·02	·92	1·24
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer.	..	·20	..	..
	Total ..	**81·99**	**67·56**	**82·41**	**80·52**

79. *Conservancy and works.*—The increase in the revised estimate for 1945–6 arises from increased expenditure on supplying timber and hay to the War Department and fuel to Madras City, on the construction of certain roads and provision for post-war development schemes including the re-opening of the Forest College, Coimbatore, forest reservation, and extension of casuarina, teak and softwood plantations. The reduction in the budget estimate for 1946–7 is due to the stoppage of supply of timber and hay for war purposes, partly offset by larger expenditure on post-war development schemes.

80. *Establishments.*—The increase in the revised estimate for 1945–6 is due to the grant of higher rates of dearness and war allowances, and the employment of additional staff in connection with post-war development schemes.

Grant V—Registration.

		Accounts, 1944-5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	11. Registration—				
35-38	Superintendence	·75	·80	·85	·91
	District charges	34·01	35·12	38·13	38·10
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer.	..	·05	..	..
	Total ..	**34·76**	**35·97**	**38·98**	**39·01**

81. *District charges.*—The increase in the revised estimate for 1945–6 is mainly due to the grant of higher rates of war and dearness allowances.

Grant VI—Motor Vehicles Acts.

		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	12. Charges on account of Motor Vehicles Acts—				
39-41	Charges of collection	·92	·85	·96	·94
	Inspection of motor vehicles ..	·86	·87	·95	·95
	Compensation to local bodies ..	59·35	74·92	64·73	90·42
	Other charges	·85	·95	·93	1·79
	Charges in England	·02	·02	·02	·03
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer.	..	·05	..	..
	Total ..	**62·00**	**77·66**	**67·59**	**94·13**

82. *Compensation to local bodies.*—The decrease in the revised estimate for 1945–6 is due to the payment of a smaller net amount of toll compensation under this head than was anticipated in the budget, since the excess amount of *ex-gratia* toll compensation paid in 1944–5 was taken into account in arriving at the net amounts now due. The budget estimate for 1946–7 provides for the payment of a larger amount of toll compensation under this head on the basis of the increased receipts anticipated.

Grant VII—Other Taxes and Duties.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages in the Detailed Annual Estimate of Expenditure.
13. Other Taxes and Duties—					42–46
Charges under the Electricity Acts ..	1·18	1·23	1·41	1·52	
Entertainments tax	·16	·05	29·68	38·70	
Betting tax	..	..	·04	·04	
Commercial taxes	16·74	16·34	18·36	18·57	
Charges in England	·19	·12	·12	·10	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer.	..	·25	..	..	
Total ..	**18·27**	**17·99**	**49·61**	**58·93**	

83. *Entertainments tax.*—With effect from 1st April 1945, the net proceeds from the entertainments tax, after deducting 10 per cent towards the cost of collection, are assigned to the local bodies in whose jurisdiction the tax is collected. The payments are made to the local bodies after the end of each quarter, and the first payment (in respect of the quarter ending 30th June 1945) was made on 16th July 1945. The revised estimate for 1945–6 provides for three such quarterly payments, while the budget estimate for 1946-7 provides for four.

84. *Commercial taxes.*—The increase in the revised estimate for 1945–6 is due to the employment of additional staff and the grant of higher rates of war and dearness allowances.

Grant VIII—Irrigation.

85. The grant includes the expenditure booked under the major heads shown below :—

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses ..	51·82	43·06	56·15	49·94	47–55
17. Irrigation—Interest on works for which capital accounts are kept	88·77	90·79	89·64	93·28	
18. Irrigation—Other revenue expenditure financed from ordinary revenues—					
Public Works Department	60·32	39·77	50·52	43·47	
Minor Irrigation	14·92	13·81	18·06	15·90	
19. Construction of irrigation, navigation, embankment and drainage works ..	2·71	1·29	4·92	1·77	
Total ..	**218·54**	**188·72**	**219·29**	**204·36**	

The figures by minor heads under the several major heads included in this grant are explained in the succeeding paragraphs.

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.

——	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	RS.	RS.	RS.	RS.
Irrigation Works—Productive Works—				
Extensions and improvements	4·09	7·07	7·21	4·35
Maintenance and repairs	31·97	26·38	36·72	36·11
Establishment	·01	·02	·02	·02
Total—Irrigation Works—Productive Works ..	**36·07**	**33·47**	**43·95**	**40·48**
Irrigation Works—Unproductive Works—				
Extensions and improvements	1·35	·27	·54	·25
Maintenance and repairs	7·49	5·50	5·8[illegible]	5·06
Total—Irrigation Works—Unproductive Works ..	**8·84**	**5·77**	**6·42**	**5·31**
Navigation, Embankment and Drainage Works—Unproductive Works—				
Extensions and improvements	·71	·07	·22	·22
Maintenance and repairs	5·41	4·48	4·41	4·58
Total—Navigation, Embankment and Drainage Works—Unproductive Works	**6·12**	**4·55**	**4·63**	**4·80**
Pension charges	1·28	·92	1·18	·82
Lump deduction for probable savings ..	..	— 1·65	..	— 1·47
Deduct—Contribution from the Central Government in furtherance of Food Production Campaign	— ·49	..	— ·03	..
Grand total ..	**51·82**	**43·06**	**56·15**	**49·94**

Reference to pages in the Detailed Annual Estimate of Expenditure.

Irrigation Works—Productive Works.

86. *Extensions and improvements.*—There is a decrease in the budget estimate for 1946–7 because most of the works in progress are nearing completion and provision is made for only two new works, viz., (1) improvements to Peddalanka drain in the Kistna Delta System and (2) improvements to Perumal tank in the Shatiatope Anicut System.

87. *Maintenance and repairs.*—The increase in the revised estimate for 1945–6 is the result of higher rates of dearness allowance, increased cost of materials and labour, and larger provision for repair of damage caused by floods and cyclone and for conservancy works in the Godavari and Kistna Delta Systems. The budget estimate for 1946–7 provides for smaller expenditure on flood repairs.

Irrigation Works—Unproductive Works.

88. *Maintenance and repairs.*—The decrease in the budget estimate for 1946–7 is due to smaller provision for flood repairs.

17. Irrigation—Interest on works for which capital accounts are kept.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
17. Irrigation works—				
Productive	66·31	68·24	66·68	67·02
Unproductive	18·34	18·40	18·82	22·11
Navigation, embankment and drainage works— Unproductive	4·12	4·15	4·14	4·15
Total ..	**88·77**	**90·79**	**89·64**	**93·28**

89. *Irrigation works.*—The decrease in the revised estimate for 1945–6 is mainly due to smaller outlay than anticipated on the Tungabhadra Project. The increase in the budget estimate for 1946–7 results from larger expenditure anticipated on the project in that year.

18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.

—	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
Irrigation works—				
Public Works Department—				
Works	21·17	6·24	7·37	2·25
Extensions and improvements	1·78	2·17	2·88	1·85
Maintenance and repairs	25·50	22·14	22·52	18·30
Establishments	2·09	·81	1·97	4·15
Tools and plant	·12	— ·03	·19	·04
Other charges	2·99	1·53	4·52	5·50
Grants-in-aid	·08	·08	·08	·08
Total—Public Works Department ..	**53·73**	**32·94**	**39·53**	**32·17**
Minor Irrigation—				
Works	·08	·09	·09	·10
Maintenance and repairs	11·46	10·42	14·36	12·34
Establishment	3·36	3·28	3·57	3·43
Tools and plant	..	..	·02	·01
Grants-in-aid	·02	·02	·02	·02
Total—Minor Irrigation ..	**14·92**	**13·81**	**18·06**	**15·90**
Total—Irrigation works ..	**68·65**	**46·75**	**57·59**	**48·07**
Navigation, Embankment and Drainage works—				
Public Works Department—				
Works	4·63	·39	1·16	·16
Extensions and improvements	·14	·24	·90	·05
Maintenance and repairs	4·66	5·06	9·14	10·33
Miscellaneous expenditure	..	..	..	..
Other charges	·01	·01	·02	·02
Total—Navigation, etc., works ..	**9·44**	**5·70**	**11·22**	**10·56**
Lump deduction for probable savings	..	— 1·40	..	— 1·00
Lump addition for regrant of lapses	..	2·53	..	1·76
Deduct—Contribution from the Central Government in furtherance of food production campaign.	— 2·85	..	— ·23	— ·02
Grand Total ..	**75·24**	**53·58**	**68·58**	**59·37**

IRRIGATION WORKS—PUBLIC WORKS DEPARTMENT.

Reference to pages in the Detailed Annual Estimate of Expenditure.

90. *Works.*—The increase in the revised estimate for 1945-6 is due to inclusion of provision to meet certain land charges which were not adjusted in 1944-5 as previously anticipated and for three new works taken up during the course of the year. The budget estimate for 1946-7 provides for the completion of works in progress.

91. *Extensions and improvements.*—The increased provision in the revised estimate for 1945-6 is intended mainly for the restoration of the Nilambur tank. The absence of this special provision accounts for the decrease in the budget estimate for 1946-7.

92. *Maintenance and repairs.*—The decrease in the budget estimate for 1946-7 is due to the re-transfer of some railway-affecting tanks to the Revenue Department for maintenance.

93. *Establishments and other charges.*—The large increases in both the revised estimate for 1945-6 and the budget estimate for 1946-7 are due to the formation of two special divisions for the investigation of the Ramapadasagara Project.

MINOR IRRIGATION.

94. *Maintenance and repairs.*—The revised estimate for 1945-6 provides for large expenditure on maintenance charges due to damages caused by floods and cyclone. The budget estimate for 1946-7 is based on normal requirements.

NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—PUBLIC WORKS DEPARTMENT.

95. *Works.*—The revised estimate for 1945-6 includes provision for three major works for which no provision was included in the budget estimate for 1945-6, viz., (1) Improvements to the west flood bank of the North Buckingham Canal, (2) Forming a flood bank from mile 5/3 of North Buckingham Canal, and (3) Construction of a regulator across the River Cooum at its head near Kesavaram. The budget estimate for 1946-7 provides for smaller expenditure on these works.

96. *Extensions and improvements.*—The increase in the revised estimate is due to increased provision for land charges and for completing a major work, viz., Improvements to the Poraparamba cut and restoring Conolly's Canal. The budget estimate for 1946-7 provides only for some petty works.

97. *Maintenance and repairs.*—The increase in the estimates is due to special repairs to the West Coast Canals, conservancy works on the Godavari River and the rise in the cost of materials, labour, etc.

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

	Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
Financed from Ordinary Revenues—				
Irrigation works—				
Productive works	·88	·79	4·04	1·73
Unproductive works	1·27	·19	·34	·18
Navigation works—				
Unproductive	·50	·29	·47	— ·13
Pension charges	·06	·02	·07	·02
Lump deduction for probable savings	..	— ·13	..	— ·18
Lump addition for regrant of lapses..	..	·13	..	·15
Total ..	2·71	1·29	4·92	1.77

98. *Irrigation works—Productive works.*—The increase in the revised estimate for 1945-6 arises mainly from transfer of the debit of the expenditure on improvements to the Gannavaram Aqueduct from the capital major head '68' to this head. The decrease in the budget estimate for 1946-7 is caused by smaller provision for the Gannavaram Aqueduct and the completion of some of the works in the current year.

22. Interest on debt and other obligations.

Reference to pages in the Detailed Annual Estimate of Expenditure.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate 1946–7.
	Interest on ordinary debt—				
56–59	Interest on permanent loans	23·66	25·61	31·01	34·51
	Discount on loans	..	..	1·50	..
	Floating loans	·15	·46	·18	·21
	Other items (including expenditure connected with the issue of a new loan)	·91	·21	2·03	·25
	Interest on loans taken from the Central Government	17·97	15·72	15·72	16·04
	Total ..	**42·69**	**42·00**	**50·44**	**51·01**
	Interest on unfunded debt— Special loans	·15	·16	·21	·16
	State provident funds	17·93	18·54	18·61	19·20
	Total ..	**18·08**	**18·70**	**18·82**	**19·36**
	Interest on other obligations	·16	·18	·17	·19
	Grand Total ..	**60·93**	**60·88**	**69·43**	**70·56**
	Deduct—				
	Interest transferred to commercial departments	— 1,23·36	— 1,28·68	— 1,27·10	— 1,37·09
	Net Total ..	**— 62·43**	**— 67·80**	**— 57·67**	**— 66·53**

99. *Interest on permanent loans.*—The increase in the revised estimate for 1945–6 is due mainly to the first half-year's interest payable on the 14th March 1946 on the new open market loan of Rs. 300 lakhs raised in September 1945. The budget estimate for 1946–7 provides for a full year's interest on the new loan.

100. *Discount on loans and other items.*—The increase in the revised estimate for 1945–6 represents the discount and other incidental expenses connected with the new loan floated during the year.

101. *Deduct—Interest transferred to commercial departments.*—The variations result from changes in the total capital outlay on which interest is charged.

23. Appropriation for reduction or avoidance of debt.

		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
59	Sinking Funds (Provincial loans) ..	45·06	52·10	52·10	69·66
	Other Appropriations—Repayment of loans taken from the Central Government ..	4·20	48·80	48·81	7·39
	Total ..	**49·26**	**1,00·90**	**1,00·91**	**77·05**

102. *Sinking Funds (Provincial loans).*—The increase in the budget estimate for 1946–7 is due to contributions to the Depreciation Fund (Rs. 4·50 lakhs) and General Sinking Fund (Rs. 13·06 lakhs) on account of the 3 per cent loan, 1960 (Rs. 300 lakhs raised in September 1945).

103. *Other Appropriations—Repayment of loans taken from the Central Government.*—The decrease in the budget estimate for 1946–7 is due to the absence of the provision made in the revised estimate for 1945–6 for the repayment of the special interest-free advance received from the Central Government in 1943–4 for the furtherance of the "Grow More Food Campaign".

Grant IX—Heads of Provinces, Ministers and Headquarters Staff.

	Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.	Reference to pages in the Detailed Annual Estimate of Expenditure.
25. General Administration—					
Heads of Provinces and Ministers—					
Salary of the Governor	1·20	1·20	1·24	1·16	60–94
Sumptuary allowance	·18	·18	·18	·18	
Secretarial staff of the Governor	·76	·85	·86	·94	
Staff and household of the Governor ..	4·06	4·46	4·82	5·96	
Expenditure from contract allowance ..	1·09	1·09	1·39	1·29	
Tour expenses	1·17	1·41	1·41	1·41	
Discretionary grants by His Excellency the Governor	·25	·25	·25	·25	
Advisers	2·49	2·45	2·52	2·51	
Secretariat and Headquarters establishments—					
Civil Secretariats	21·78	24·32	26·14	27·28	
Public Service Commission	2·33	2·30	2·42	3·21	
Board of Revenue, Financial Commissioner and establishments	2·36	3·28	4·16	4·05	
Local Fund Audit establishments ..	4·02	4·37	4·60	4·93	
Agent for Government Consignments ..	·12	·12	·13	·13	
Miscellaneous—*Deduct*—Contributions recoverable from other Governments, Departments, etc.	—·33	—·31	—·27	—·44	
Charges in England	·99	1·00	1·69	1·32	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·15	..	..	
Total ..	**42·47**	**47·12**	**51·54**	**54·18**	

104. *Staff and household of the Governor.*—His Excellency the Governor's Bodyguard was demilitarized with effect from December 1945 and ceased to draw free rations from the War Department. The budget estimate for 1946–7 includes a full year's provision for expenditure on feed of animals and rations for the men of the Bodyguard at current prices.

105. *Civil Secretariats.*—The increase in the revised estimate for 1945–6 is mainly due to the grant of higher rates of war and dearness allowances and the employment of additional establishment to cope with increase of work mainly in connexion with post-war development. The budget estimate for 1946–7 includes a full year's provision for the additional staff and also provision for elections to non-union panchayats.

106. *Public Service Commission.*—The budget estimate for 1946–7 includes provision for paying travelling allowance to war service candidates summoned for interview or oral examination by the Commission under the scheme for recruitment to the vacancies reserved for them.

107. *Board of Revenue, Financial Commissioner and establishments.*—The increase in the revised estimate for 1945–6 is due to the grant of higher rates of war and dearness allowances and to the transfer from "64. B. Civil Defence" to this head of the expenditure relating to the Statistical Branch of the Board's office.

108. *Charges in England.*—The revised estimate for 1945–6 includes provision for the outfit and voyage allowances of the new Governor and the purchase of motor cars for his use.

Grant X—Legislative Bodies.

	Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.	
25. General Administration—					
Legislative Bodies—					
Provincial Legislative Assembly ..	·02	·02	·02	·02	95–99
Legislative Assembly Department ..	·60	·62	·67	·66	
Provincial Legislative Council ..	·01	..	..	·01	
Elections for Legislatures	..	·23	7·65	·19	
Deduct—Contributions recoverable from other Governments, Departments, etc.	—·02	—·25	—·60	—·06	
Total ..	**·61**	**·62**	**7·74**	**·82**	

109. *Elections for Legislatures.*—The revised estimate for 1945–6 provides for general elections to the Central and the Provincial Legislatures and the revision of electoral rolls for the Provincial Legislatures for which no provision was made in the budget estimate for 1945–46.

Grant XI—District Administration and Miscellaneous.

Reference to pages in the Detailed Annual Estimate of Expenditure.		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
	25. General Administration—				
	District Administration—				
100-124	General establishments	34·75	35·19	39·33	39·22
	Subdivisional establishments	24·95	24·60	27·97	27·34
	Other establishments	207·03	214·79	293·11	299·88
	Miscellaneous—				
	Discretionary grants by Collectors ..	·65	·60	·59	·61
	Miscellaneous	3·70	3·67	6·99	3·06
	Expenditure from rural reconstruction grants	·47	·28	·37	·12
	Deduct—Contribution recoverable from other Governments, Departments, etc.	— 1·87	— 2·05	— 2·28	— 1·14
	Charges in England	1·60	1·96	2·71	2·53
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·50	..	..
	Total ..	**271·28**	**279·54**	**368·79**	**371·62**

110. *General establishments.*—The increase in the revised estimate for 1945–6 arises from the grant of higher rates of dearness and war allowances and from increased expenditure on postage in Collectors' offices.

111. *Subdivisional establishments.*—The increase in the revised estimate for 1945–6 is due to the grant of higher rates of dearness and war allowances and increased expenditure on remuneration to copyists and examiners. The slight decrease in the budget estimate for 1946–7 is due to the absence of provision for payment of arrears of dearness and war allowances.

112. *Other establishments.*—The increase in the revised estimate for 1945–6 results from the grant of dearness allowance to village establishments higher rates of dearness and war allowances to Government servants and the employment of special staff in connection with resettlement schemes for demobilised personnel. The increase is partly offset by smaller expenditure on the scheme for training village officers in village welfare and improvement work. The budget estimate for 1946–7 includes provision for a full year for dearness allowance for village establishments against provision for 11 months in the current year.

113. *Miscellaneous.*—The increase in the revised estimate for 1945–6 results from increased expenditure on the purchase and installation of radio sets and on payment of subsidies to ryots for reclaiming lands in the Cauvery-Mettur Project and other areas in connection with the "Grow More Food Campaign" and from the transfer from "64.B. Civil Defence" to this head of the expenditure on the Hope Cultural Centres in certain villages. The budget estimate for 1946–7 anticipates smaller expenditure on these items.

114. *Deduct—Contribution recoverable from other Governments, Departments, etc.*—The budget estimate for 1946–7 anticipates smaller recoveries from the Central Government on account of special staff employed under the Madras Government for work relating to the War Department and to elections to the Central Legislature.

115. *Charges in England.*—More officers are expected to go on leave out of India.

Grant XII—Administration of Justice.

		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
	27. Administration of Justice—				
125-138	High Court	15·27	15·66	16·39	16·20
	Law officers	3·92	4·11	4·39	4·17
	Administrator-General	·51	·49	·65	·52
	Official Assignee	·74	·72	·77	·85
	Presidency Magistrates' Courts ..	1·69	1·72	1·78	1·84
	Civil and Sessions Courts	69·88	72·11	78·87	79·83
	Courts of Small Causes	1·24	1·30	1·26	1·13
	Criminal Courts	20·01	20·86	23·67	23·96
	Charges in England	·48	1·06	·68	1·31
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·25	..	..
	Total ..	**113·74**	**118·28**	**128·46**	**129·81**

Reference to pages in the Detailed Annual Estimate of Expenditure.

116. *High Court.*—The increase in the revised estimate for 1945–6 is mainly due to the grant of higher rates of war and dearness allowances.

117. *Civil and Sessions Courts.*—The increase in the revised estimate for 1945–6 is mainly due to the grant of higher rates of war and dearness allowances, partly offset by smaller expenditure on process service establishments. The further increase in the budget estimate for 1946–7 relates to provision for the appointment of additional judges with necessary staff as a temporary measure to clear off arrears of work in certain Sub-courts and District Munsifs' Courts.

118. *Criminal Courts.*—The increase in the revised estimate for 1945–6 is mainly due to the grant of higher rates of war and dearness allowances.

119. *Charges in England.*—Owing to cessation of hostilities more officers are expected to take leave out of India in 1946–7.

Grant XIII—Jails.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
28. Jails and Convict Settlements—					
Jails	53·48	52·53	52·02	52·26	139–150
Jail manufactures	8·39	9·19	9·18	9·19	
Charges on account of persons confined or detained in jails outside the Province ..	·16	·12	·10	·05	
Charges in England	·08	·12	·10	·17	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·10	..	..	
Total ..	**62·11**	**62·06**	**61·40**	**61·67**	

120. *Jails.*—The decrease in the revised estimate for 1945–6 is mainly due to smaller expenditure on diet and medicines due to a fall in the jail population, partly offset by larger expenditure on dearness and war allowances due to enhancement of rates.

Grant XIV—Police.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
29. Police—					
Presidency police	20·29	20·31	22·82	22·08	151–176
Superintendence	3·54	3·31	3·83	3·97	
District executive force	199·66	198·28	231·58	234·16	
Police training schools	4·54	4·18	4·32	4·28	
Village police	·09	·09	·15	·15	
Criminal investigation department	4·53	4·31	5·31	5·33	
Railway police	10·64	10·47	12·41	12·81	
Special police	4·39	4·72	5·29	5·14	
Miscellaneous	·01	·01	·01	·01	
Charges in England	2·04	1·14	1·90	1·47	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer ..	..	·25	..	..	
Total ..	**249·73**	**247·07**	**287·62**	**289·40**	

121. *Presidency police.*—The increase in the revised estimate for 1915–6 is due mainly to the grant of higher rates of dearness and war allowances from January 1945 and to the expenditure on the purchase of five motor cars for the Traffic Department and on their running expenses. The absence of the provision made in 1945–6 for the purchase of motor cars for the Traffic Department and smaller expenditure on clothing, arms and equipment account for the decrease in the budget estimate for 1946–7.

122. *Superintendence.*—The increase in the revised estimate for 1945–6 is due chiefly to higher rates of dearness and war allowances.

123. *District executive force.*—The increase in the revised estimate for 1945–6 is mainly due to higher rates of dearness and war allowances and to the provision made for replacement of 35 acquired buses by controlled vehicles. The estimate also includes larger provision for the travelling and other allowances of the district police and for petty

Reference to pages in the Detailed Annual Estimate of Expenditure.

construction and repairs and two months' charges on account of the addition of 1,200 constables sanctioned in connection with the strengthening of the taluk police for general duties, partly offset by savings due to vacancies being left unfilled. The further increase in the budget estimate for 1946-7 is due to a full year's provision for the additional police staff sanctioned in the course of 1945-6 and the provision made for filling up vacant posts, partly offset by absence of the provision made in 1945-6 for the purchase of controlled vehicles.

124. *Criminal investigation department, Railway police and Special police*.—The increase in the revised estimate for 1945-6 under these heads is mainly due to higher rates of dearness and war allowances.

125. *Charges in England*.—Owing to the cessation of hostilities more officers are expected to be on leave out of India.

Grant XV—Education.

This grant includes the expenditure booked under the head '36. Scientific departments' and '37. Education':—

Reference		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
	36. SCIENTIFIC DEPARTMENTS—				
177-219	Museums	·99	1·04	1·16	1·20
	Geological survey—Contributions ..	·05	·31	·21	..
	Grants-in-aid and donations to Scientific Societies and Institutions	·01	·01	·01	·01
	Charges in England	..	·01	·01	·02
	Total—Scientific Departments ..	**1·05**	**1·37**	**1·39**	**1·23**
	37. EDUCATION—				
	University—				
	Grants to Universities	8·85	12·17	15·09	19·77
	Government arts colleges	13·18	14·10	15·06	15·95
	Grants to non-Government arts colleges ..	2·62	3·85	3·95	6·52
	Government professional colleges	7·03	7·55	11·76	15·30
	Grants to non-Government professional colleges	·18	·19	·20	1·57
	Total—University ..	**31·86**	**37·86**	**46·06**	**59·11**
	Secondary—				
	Government secondary schools	3·71	4·90	4·83	5·85
	Direct grants to non-Government secondary schools	24·68	24·29	28·29	35·53
	Grants to local bodies for secondary education	8·65	9·19	9·62	10·64
	Total—Secondary ..	**37·04**	**38·38**	**42·74**	**52·02**
	Primary—				
	Government primary schools	1·00	1·09	1·33	1·49
	Direct grants to non-Government primary schools	123·99	154·24	157·44	163·40
	Grants to local bodies for primary education.	116·46	171·61	169·20	231·04
	Total—Primary ..	**241·45**	**326·94**	**327·97**	**395·93**
	Special—				
	Government special schools	21·12	23·43	24·75	27·51
	Direct grants to non-Government special schools	6·19	6·84	8·11	9·21
	Total—Special ..	**27·31**	**30·27**	**32·86**	**36·72**
	General—				
	Direction	2·00	2·24	2·32	2·34
	Inspection	22·97	23·95	25·47	26·39
	Scholarships	1·99	2·23	2·22	2·90
	Miscellaneous	1·46	2·04	1·89	2·52
	Total—General ..	**28·42**	**30·46**	**31·90**	**34·15**
	Charges in England	·08	·41	·83	1·84
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer ..	..	·25	..	..
	Total—Education ..	**366·16**	**464·57**	**482·36**	**579·77**
	Grand Total ..	**367·21**	**465·94**	**483·75**	**581·00**

Reference to pages in the Detailed Annual Estimate of Expenditure.

126. *Grants to Universities.*—The increase in the revised estimate for 1945–6 is the result of an additional recurring grant to the Andhra University to enable it to improve the scales of pay of its teaching staff and additional grants to the Annamalai University towards the cost of the new College of Engineering and extensions to the science buildings. The budget estimate for 1946–7 provides for additional grants to the Madras University towards the cost of the new College of Technology, to the Andhra University towards the construction and equipment of a Natural Science College and Administrative buildings, and to the Annamalai University towards the cost of a new Engineering College, the Tamil Research Institute and the Drainage Scheme.

127. *Government arts colleges.*—The increase in the revised estimate for 1945–6 is mainly due to higher rates of dearness and war allowances. The budget estimate for 1946–7 includes additional provision for equipping the laboratories and the library of the Presidency College, Madras.

128. *Grants to non-Government arts colleges.*—The increase in the budget estimate for 1946–7 is due to provision for teaching, building and equipment grants to certain non-Government colleges, including a grant of Rs. 2 lakhs to the Loyola College, Madras, towards the cost of a new chemistry laboratory.

129. *Government professional colleges.*—The chief reasons for the increase in the revised estimate for 1945–6 are higher rates of dearness and war allowances, larger provision for apparatus and materials for the Engineering College, Guindy, and the opening of the Arthur Hope College of Technology at Coimbatore. The budget estimate for 1946–7 provides for additional staff, and equipment for the Engineering College, Guindy, and a full year's charges for the Arthur Hope College of Technology, Coimbatore.

130. *Grants to non-Government professional colleges.*—The increase in the budget estimate for 1946–7 arises mainly from the provision for a grant towards the construction of a hostel for the St. Christopher's Training College, Madras.

131. *Government secondary schools.*—The increase in the budget estimate for 1946–7 is due to the provision for opening a high school at Angalore, Kistna District, and four new secondary schools for girls at Chicacole, Kumbakonam, Palni and Tellicherry and for opening lower classes in the Government middle school for Muslim girls at Abiramam in Ramnad District.

132. *Direct grants to non-Government secondary schools.*—The increase in the revised estimate for 1945–6 is the result of larger provision for teaching grants to enable the managements to pay dearness allowance at higher rates to the teaching staff and larger provision for boarding grants to European schools due to increases in the number and the rate of boarding grants. The further increase in the budget estimate for 1946–7 represents additional provision required for teaching grants allowing for the cost of dearness allowance at higher rates for a full year and provision for the disbursement of building and equipment grants to secondary schools under private managements included in the demand for Part II Schemes for 1946–7.

133. *Direct grants to local bodies for secondary education.*—The increase in the budget estimate for 1946–7 is caused by the provision for additional building and equipment grants to certain local bodies and for a subsidy to the Bellary Municipal Council to enable it to maintain a separate high school for Muslims.

134. *Direct grants to non-Government primary schools.*—The increase in the revised estimate for 1945–6 represents mainly additional provision for grants to cover a higher rate of dearness allowance for teachers employed in aided institutions. The budget estimate for 1946–7 provides for the fourth instalment of Rs. 5 lakhs towards payment of increased grants to efficient schools and the opening of new schools under private managements and for additional boarding, building and equipment grants to aided primary schools.

135. *Grants to local bodies for primary education.*—The decrease in the revised estimate for 1945–6 is the result of savings under grants for teaching and for provision of free mid-day meals for poor children in areas where compulsory primary education has been introduced, partly offset by increase under grants for backward districts for the expansion of district board elementary schools and provision for supply of books and slates to poor children in the areas with compulsory primary education. The budget estimate for 1946–7 includes a lump provision of Rs. 22 lakhs for the extension of compulsory primary education to further selected areas, an additional provision of Rs. 28·94 lakhs for provision of free mid-day meals for poor children in areas with compulsory primary education, Rs. 1·47 lakhs for payment of compensation for loss under education tax levied as a surcharge on profession tax, and additional provision for introduction of pre-vocational training in primary schools and construction of primary school buildings under certain local bodies.

136. *Government special schools.*—The increase in the revised estimate for 1945–6 is chiefly due to higher rates of dearness and war allowances. The budget estimate for 1946–7 provides for training additional teachers with a view to the extension of compulsory primay education.

Reference to pages in the Detailed Annual Estimate of Expenditure.

137. *Direct grants to non-Government special schools.*—The increase in the revised estimate for 1945-6 is caused mainly by additional provision for grants to aided special schools, including Sanskrit institutions, towards payment of dearness allowance to their staff at higher rates, and for payment of stipends to the larger number of teachers admitted for training. The budget estimate for 1946–7 provides for the payment of additional teaching, building and equipment grants to aided special schools.

138. *Inspection.*—The chief cause of the increase in the revised estimate for 1945–6 is higher rates of dearness and war allowances. The provision for the employment of an additional Inspectress of girls' schools, two additional District Educational Officers for Guntur and Tinnevelly Districts, 25 personal assistants to the District Educational Officers and one additional Deputy Inspector of Schools in Kurnool District, the conversion of certain posts of junior Deputy Inspectors in the Muhammadan ranges into posts of senior Deputy Inspectors, the grant of ordinary travelling allowance to Muhammadan Deputy Inspectors in lieu of fixed travelling allowance, the opening of a special training course for Deputy Inspectors of Schools in pre-vocational subjects at the Teachers' College, Saidapet, and the creation of a post of full-time Adviser to Government on Physical Education are the chief factors leading to the increase in the budget estimate for 1946–7.

139. *Scholarships.*—The increase in the budget estimate for 1946–7 arises from the institution of 10 Research studentships in the Presidency College, Madras, and other additional scholarships and the enhancement of the value of scholarships on account of the increase in prices.

140. *Miscellaneous.*—The chief reasons for the increase in the budget estimate for 1946–7 are increased provision for the hostel at Vellore for children of service-men and larger grants to local bodies including panchayats and private associations for public libraries.

141. *Charges in England.*—The increase in the budget estimate for 1946–7 is mainly the result of increased provision for scholarships for higher training in the United Kingdom and the United States of America.

Grant XVI—Medical.

		Accounts, 1944–5.	Budget, Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	38. Medical—				
220-252	Medical establishments	8·45	8·53	9·58	9·67
	Hospitals and dispensaries ..	121·83	117·51	138·52	142·20
	Medical colleges and schools ..	12·36	13·90	13·42	13·53
	Mental hospitals	9·03	8·29	9·62	9·91
	Chemical Examiner	·52	·61	·62	·67
	Charges in England	·43	1·09	1·03	2·47
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·25	..	..
	Total ..	**152·62**	**150·18**	**172·79**	**178·45**

142. *Medical establishments.*—The increase in the revised estimate for 1945–6 is chiefly due to higher rates of dearness and war allowances.

143. *Hospitals and dispensaries.*—The increase in the revised estimate for 1945–6 is mainly due to higher rates of dearness and war allowances, higher rates of ration, dhoby and uniform allowances to nursing staff, increased expenditure under diet and medicines and other hospital necessaries owing to high prices, the taking over of the Raja Sir Ramaswami Mudaliar's Lying-in-Hospital, Madras, by the Government and larger provision for grants to private medical institutions.

The further increase in the budget estimate for 1946–7 is due to increase in bed strength and employment of additional staff in certain medical institutions, the taking over by the Government of five Local Fund medical institutions, a full year's provision for the Raja Sir Ramaswami Mudaliar's Lying-in-Hospital, the opening of new rural dispensaries and employment of midwives in certain rural dispensaries and provision for the purchase of radium needles for the General Hospital, Madras.

144. *Mental hospitals.*—The increase in the revised estimate for 1945–6 is due to higher rates of dearness and war allowances and to increased expenditure on diet on account of the rise in prices.

145. *Charges in England.*—The increase in the budget estimate for 1946–7 is mainly due to larger expenditure on imported stores.

Reference to pages in the Detailed Annual Estimate of Expenditure.

Grant XVII—Public Health.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference
Public health establishments	16·06	16·46	18·15	19·30	253–272
Grants and contributions	2·89	4·39	3·15	6·43	
Expenses in connexion with epidemic diseases	5·78	7·52	9·97	9·47	
Bacteriological laboratories	6·98	7·79	9·41	9·35	
Transfer to the Fund for development of rural water-supply	10·00	10·00	10·00	20·00	
Expenditure from the Fund for development of rural water-supply	12·39	12·42	16·79	15·13	
Deduct—Transfer from the Fund for development of rural water-supply	— 12·30	— 12·42	— 16·79	— 15·13	
Maintenance charges of bore-wells and pumps ..	·07	·83	·46	·61	
Deduct—Recoveries	— ·16	— ·83	— ·46	— ·61	
Charges in England	·23	·71	1·03	1·75	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer ..	..	·05	..	..	
Total ..	**41·94**	**46·92**	**51·71**	**66·30**	

146. *Public health establishments.*—The revised estimate for 1945–6 allows for increased expenditure on account of higher rates of dearness and war allowances, the employment of an Indian Medical Service Officer as Director of Public Health and the construction of septic tank latrines in certain panchayat areas in Salem district. The further increase in the budget estimate for 1946–7 results from the provision made for reorganization of the Poonamallee Health Unit, for division of Malabar district into two health districts, for control of guinea-worm disease in Anantapur district, for the employment of Assistant District Health Officers in five more districts, of a Second-class Health Officer for the Palamcottah Municipality and of First-class Health Officers in the place of Second-class Health Officers in five municipalities, and for purchase of boring sets and other equipment required for post-war development schemes.

147. *Grants and contributions.*—The revised estimate for 1945–6 makes smaller provision for grants to the Madras Corporation for water-supply and drainage owing to the slow progress of the works, partly offset by provision for grants for anti-malarial operations and for public health arrangements in connexion with the Kistna Pushkaram festival. The budget estimate for 1946–7 provides for grants for water-supply and drainage works in progress and for new works to be undertaken by local bodies including the Madras Corporation and for grants for anti-malarial operations to Malabar and Guntur District Boards and Kurnool Municipal Council.

148. *Expenses in connection with epidemic diseases.*—The revised estimate for 1945–6 allows for higher rates of war and dearness allowances and for increased expenditure on plague preventive measures and on anti-malarial schemes including the purchase of quinine for free distribution.

149. *Bacteriological laboratories.*—The increase in the revised estimate for 1945–6 is due to higher rates of dearness and war allowances, increased expenditure on postage and on scientific instruments, chemicals, calves and other animals required for the King Institute, Guindy, and provision for the Blood Bank organization.

150. *Transfer to the Fund for development of rural water-supply.*—The budget estimate for 1946–7 provides for a higher contribution of Rs. 20 lakhs to the Fund.

151. *Expenditure from the Fund for development of rural water-supply.*—The increase in the revised estimate for 1945–6 is due to better progress of rural water-supply works. The budget estimate for 1946–7 makes larger provision for works, but takes credit for probable savings to avoid lapses.

152. *Charges in England.*—The budget estimate for 1946–7 anticipates larger expenditure on imported stores.

Grant XVIII—Agriculture.

Reference to pages in the Detailed Annual Estimate of Expenditure.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	40. Agriculture—				
273–310.	Direction	1·27	1·17	1·51	1·60
	Superintendence	4·17	4·35	5·43	5·74
	Experimental farms	7·17	7·11	12·74	17·52
	Agricultural demonstration and propaganda including public exhibitions and fairs—				
	Ordinary expenditure	23·52	30·38	38·31	36·82
	Financed from deposit accounts	·10	5·90	·92	·60
	Agricultural education	2·02	1·98	7·84	7·23
	Agricultural experiments and research—				
	Ordinary expenditure	6·57	7·99	9·36	9·93
	Financed from deposit accounts	1·96	1·71	1·50	·80
	Botanical and other public gardens	·41	·44	·53	·54
	Scheme for the improvement of agricultural marketing in India—				
	Ordinary expenditure	·54	·60	1·01	·89
	Financed from deposit accounts	·12	·06	·06	·06
	Special rural uplift schemes	..	..	·44	·36
	Grants-in-aid, contributions, etc.	·24	·24	·25	·26
	Other charges	2·88	·01	4·31	·08
	Amount met from the deposit account of grants for the relief of groundnut cultivators ..	— 2·88	— ·01	— 4·31	— ·08
	Charges in England	·02	·17	·26	·64
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer ..	..	·10	..	..
	Total ..	**48·11**	**62·20**	**80·16**	**82·99**

153. *Superintendence.*—The increase in the revised estimate for 1945–6 is chiefly due to higher rates of dearness and war allowances and employment of additional Deputy Directors of Agriculture with the necessary staff.

154. *Experimental farms.*—The increase in the revised estimate for 1945–6 results from the increased expenditure on the purchase of land, livestock and materials for the Pattambi and Tirurkuppam Research Stations and for the Araku Valley and Wynad Land Colonization Schemes, the acquisition of the properties of the Imperial Council of Agricultural Research at Hagari and increase in working expenses due to the high cost of labour, cattle-food and materials. The further increase in the budget estimate for 1946–7 is due to increase in the area to be brought under potato cultivation in the Araku Valley.

155. *Agricultural demonstration and propaganda including public exhibitions and fairs——Ordinary expenditure.*—The increase in the revised estimate for 1945–6 is the result of higher rates of dearness and war allowances, purchase and distribution of pulses and other seeds and manure on a large scale especially in the cyclone-affected areas, and larger expenditure on Grow More Food Schemes including cultivation of English and Indian vegetables required by the Army, on training of fieldmen and maistris, and on agricultural education of farmers. The decrease in the budget estimate for 1946–7 is due to less expenditure on cyclone relief measures and the absence of provision for the jonna seed distribution scheme in Kurnool district and the pulses seed distribution scheme.

156. *Agricultural demonstration and propaganda including public exhibitions and fairs—Financed from deposit accounts.*— The decrease in the revised estimate for 1945–6 is due to the smaller expenditure anticipated on the payment of bonus to cotton growers in the Ceded districts for growing food-crops in lieu of cotton.

157. *Agricultural education.*—The increase in the revised estimate for 1945–6 is mainly due to the opening of the new Agricultural College at Bapatla. The budget estimate for 1946–7 includes less provision for the purchase of furniture and equipment for the Agricultural College, Bapatla.

Reference to pages in the Detailed Annual Estimate of Expenditure.

158. *Agricultural experiments and research—Ordinary expenditure.*—The increase in the revised estimate for 1945–6 is mainly caused by higher rates of dearness and war allowances and larger expenditure on the scheme relating to the control of root and stump diseases of citrus trees. The budget estimate for 1946–7 includes provision for certain new schemes, viz., extension of research schemes relating to development of dry-farming and storage of groundnuts, and formation of a Meteorological section in the Agricultural Department.

159. *Agricultural experiments and research—Financed from deposit accounts.*—The decrease in the budget estimate for 1946–7 results mainly from closure of the schemes relating to the control of wheat rusts and the production of Virginia tobacco seeds on a large scale at Guntur and reduction in the expenditure on research on storage of groundnuts.

160. *Other charges.*—The revised estimate for 1945–6 provides for the construction of groundnut godowns which were not completed in 1944–5. The budget estimate for 1946–7 includes provision for the installation of a Pinto Chekku for experiments in oil-seed crushing at the Kerala Soap Institute, Calicut.

Grant XIX—Veterinary.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
41. Veterinary—					
Superintendence	2·23	2·43	2·97	3·93	311–327
Subordinate establishment	3·73	4·41	4·21	5·17	
Hospitals and dispensaries	4·57	4·85	5·39	5·47	
Veterinary education and research—					
Ordinary expenditure	1·33	1·77	2·67	2·45	
Financed from deposit accounts ..	·50	·18	·23	·17	
Other charges	2·07	2·69	1·92	2·13	
Breeding operations—					
Ordinary expenditure	5·32	5·63	8·75	9·67	
Financed from deposit accounts ..	·21	·31	·33	·33	
Charges in England	·13	·23	·34	·62	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·05	..	..	
Total ..	**20·09**	**22·55**	**26·81**	**29·94**	

161. *Superintendence.*—The increase in the estimates is mainly due to the additional establishment sanctioned for post-war development schemes and to the higher rates of dearness and war allowances granted with effect from the 1st January 1945.

162. *Subordinate establishment.*—The increase in the budget estimate for 1946–7 is based on the expectation that the Veterinary subordinates deputed for military duties will mostly revert to civil employment and that certain posts now kept vacant for want of suitable applicants will be filled up in the course of 1946–7.

163. *Hospitals and dispensaries.*—The increase in the revised estimate for 1945–6 mainly results from higher rates of dearness and war allowances and larger expenditure on medicines and other hospital necessaries to make good deficiencies due to war-time shortages.

164. *Veterinary education and research—Ordinary expenditure.*—The increase in the revised estimate for 1945–6 arises mainly from higher rates of dearness and war allowances and larger expenditure on scholarships, passages and equipment for personnel sent for technical training abroad and on purchase of apparatus and materials.

165. *Other charges.*—The decrease in the revised estimate for 1945–6 is mainly due to smaller expenditure on purchase and maintenance of livestock in the Serum Institute.

166. *Breeding operations—Ordinary expenditure.*—The increase in the revised estimate for 1945–6 is mainly due to larger expenditure on purchase and maintenance of cattle at the Research Stations and to the provision for the grant of subsidy to owners of calves in Madras City and for the opening of a sheep farm in Bellary District. The further increase in the budget estimate for 1946–7 arises from larger expenditure on poultry improvement and on payment of premia for maintenance of breeding bulls, partly offset by smaller expenditure on the sheep farm in Bellary District.

Grant XX—Co-operation.

Reference to pages in the Detailed Annual Estimate of Expenditure.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	42. Co-operation—				
328–335	Direction	1·78	1·82	2·13	2·14
	Superintendence	19·66	20·93	30·32	49·28
	Grants-in-aid—				
	Ordinary expenditure	·53	·59	1·02	·77
	Financed from deposit accounts	·07	..	..	..
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer ..	..	·10	..	..
	Total ..	22·04	23·44	33·47	52·19

167. *Superintendence.*—The increase in the revised estimate for 1945–6 is mainly due to higher rates of dearness and war allowances, employment of additional staff for the supervision and audit of several stores societies and other co-operative societies, free distribution of milk to priority consumers, and the expenditure on post-war development schemes relating to the formation of Co-operative Workshops for ex-service men and the development of co-operative marketing of agricultural produce.

The further increase in the budget estimate for 1946–7 is due to inclusion of a full year's provision for the Co-operative Workshops for ex-service men and for the development of co-operative marketing of agricultural produce, including grants to sale societies for construction of godowns. The budget also includes provision for two new schemes, viz., (1) conversion of the Central Co-operative Institute into a College of Co-operation, and (2) training of co-operative inspectors in the Agricultural College, Coimbatore, before they are placed in charge of Land Colonisation Societies.

Grant XXI—Industries.

		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	43. Industries—				
	Industries—				
	Ordinary expenditure	31·68	36·13	44·23	54·32
	Financed from deposit accounts	·31	·37	·32	·33
336–364	Cottage industries	..	..	2·60	3·56
	Grants-in-aid—				
	Ordinary expenditure	1·48	1·59	1·66	3·01
	Financed from deposit accounts	·84	·74	·94	·75
	Charges in England	·03	·53	·20	1·00
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer.	..	·10	..	..
	43-A. Capital Outlay on Industrial Development.	..	..	23·15	34·26
	Total ..	34·34	39·46	73·10	97·23

168. *Industries—Ordinary expenditure.*—The increase in the revised estimate for 1945–6 arises mainly from higher rates of dearness and war allowances, larger expenditure on purchase of pumping and boring machinery, provision for the Arthur Hope Polytechnic, Coimbatore, and increased expenditure on the fish-liver oil industry and on post-war development schemes. This increase is partly offset by a decrease due to a change in the classification of expenditure relating to cottage industries, which is now shown under a new minor head 'Cottage Industries.' The further increase in the budget estimate for 1946–7 is mainly due to provision for the working expenses of the new Hydrogenation Factory, Calicut, and larger provision for the Kerala Soap Institute, Calicut.

169. *Cottage industries.*—The revised estimate for 1945–6 provides for expenditure on cottage industries which was shown in the budget under the minor head 'Industries.' It also includes provision for the newly started glass industry. The increase in the budget estimate for 1946–7 is due to larger provision for the tanning, ceramic and glass industries.

170. *Grants-in-aid—Ordinary expenditure.*—The budget estimate for 1946–7 includes larger provision for building and equipment grants to Industrial Schools.

171. *Charges in England.*—The increase in the budget estimate for 1946–7 is due to larger provision for purchase of imported stores.

172. *Capital outlay on Industrial Development.*—The revised estimate for 1945–6 provides for investments by the Government in the shares of the Fertilisers and Chemicals, Travancore, Ltd., the Radio and Electricals, Limited, Madras, and the National Chemicals, Limited, Masulipatam. The budget estimate for 1946–7 includes large provision for capital expenditure on the new Hydrogenation Factory, Calicut, and Rs. 25 lakhs for the purchase of shares in the ammonium sulphate factory to be established by the Central Government at Sindri, Bihar.

Grant XXII—Cinchona and Fisheries.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages in the Detailed Annual Estimate of Expenditure.
43. Industries—					
Cinchona plantations	15·56	15·94	10·92	13·58	365–385
Fisheries—					
Ordinary expenditure	14·97	19·59	18·13	19·41	
Financed from deposit accounts	·20	·11	·22	·18	
Charges in England	·07	·23	·28	·23	
Total ..	30·80	35·87	29·55	33·40	

173. *Cinchona plantations.*—The decrease in the revised estimate for 1945–6 is due mainly to smaller expenditure on purchases of cinchona bark and quinine products and on the manufacture of charcoal. The increase in the budget estimate for 1946–7 results from larger purchases of cinchona bark and quinine products, partly offset by smaller provision for working expenses in the Nilgiri plantations.

174. *Fisheries—Ordinary expenditure.*—The main cause of the decrease in the revised estimate for 1945–6 is smaller expenditure on the supply of smoked fish to the War Department; this is partly offset by larger expenditure on deep-sea fishing experiments and on post-war development schemes. The increase in the budget estimate for 1946–7 is the result of larger provision for production of smoked fish for sale to the public, partly offset by smaller expenditure on deep-sea fishing experiments.

Grant XXIII—Miscellaneous Departments.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
47. Miscellaneous Departments—					
Labour	27·71	37·82	41·60	46·70	386 411
Inspector of Factories	1·09	1·35	1·39	1·56	
Inspector of Steam Boilers	·75	·70	·87	·87	
Examinations	5·14	4·87	5·12	5·31	
Provincial Statistics	·18	·16	·21	·21	
Administration of Indian Partnership Act of 1932	·04	·04	·05	·05	
Miscellaneous	·07	·57	1·71	2·43	
Fire Services	5·05	14·24	24·54	31·55	
Charges in England	·12	·10	·38	·29	
Total ..	40·15	59·85	75·87	88·97	

175. *Labour.*—The increase in the revised estimate for 1945–6 is due mainly to the grant of higher rates of war and dearness allowances. The budget estimate for 1946–7 provides for further expansion of the activities of the Labour Department, supply of mid-day meals for the pupils in all Labour Schools, and additional boarding grants and scholarships. It includes provision for eight more posts of District Labour Officer with staff in the eight districts that now have no District Labour Officer, for the opening of 92 new Labour schools with 183 teachers and for appointing 63 additional teachers in the existing Labour Schools and for the opening of four new schools with four teachers for the children of Sugalis. Provision is also made for the appointment of 37 additional teachers in the existing schools for Kallars and members of criminal tribes.

176. *Miscellaneous.*—The increase in the revised estimate for 1945–6 is due to expansion of the activities of the Indian Women's Civic Corps involving the opening of new centres and employment of additional staff. The further increase in the budget estimate for 1946–7 is due to the transfer of the debit of the expenditure of the Publicity Department to this head from 1946–7.

177. *Fire Services.*—The increase in the revised estimate for 1945–6 is due to the transfer of the remaining portion of the debit for the Fire Services Department to this head from '64. B. Civil Defence' with effect from 1st July 1945. The further increase in the budget estimate for 1946–7 is due to the full year's provision for the staff and the provision for the adjustment of the cost of A.R.P. equipment taken over by the Fire Services Department.

Grant XXIV—Civil Works—Works.

Reference to pages in the Detailed Annual Estimate of Expenditure.		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	50. Civil Works—				
412–415	Original Works—Buildings	11·32	23·05	24·73	98·07
	Original Works—Communications	13·66	14·83	28·28	119·26
	Original Works—Miscellaneous	·38	·20	·43	·75
	Lump-sum deduction for probable savings ..	..	— 1·70	..	— 4·60
	Repairs	64·70	72·36	110·73	108·32
	Suspense	— 36·55	— 4·05	·07	9·91
	Lump addition for regrant of lapses	..	·10	..	·10
	Total ..	53·51	104·79	164·24	331·81

178. *Original Works—Buildings.*—The increase in the revised estimate for 1945–6 is mainly due to the inclusion of provision for certain new works sanctioned in the course of the year, e.g., extension to the Secretariat buildings, permanent buildings for the Central Preliminary Training School for pupil-nurses at Madras, quarters for nurses in the Coimbatore Headquarters Hospital, and buildings for the Agricultural College at Bapatla, and to larger provision for the extension of the cattle-farm at Lam. The increase under these items is partly offset by slower progress on the construction of quarters for Government Press employees in Madras city, quarters and stations for the Fire Services Department at Masulipatam, Madura, Tanjore and Negapatam, and buildings for the Araku Valley Colonization Scheme.

The budget estimate for 1946–7 provides for larger expenditure on the construction of nurses' quarters for the General Hospital, Madras, the King George Hospital, Vizagapatam, and the Headquarters Hospital, Coimbatore, Anatomy, Physiology and Pharmacology blocks in the Stanley Medical College, Government Press employees' quarters and buildings for the Agricultural College at Bapatla and for the Wynaad Colonization Scheme. The estimate further provides for the new works shown in Appendix I under Grant XXIV—Civil Works—Works.

179. *Original Works—Communications.*—The increase in the revised estimate for 1945–6 is due partly to works carried out by the Special Roads Circle on roads taken over from local bodies and partly to the debit to this head in the first instance, instead of to the Defence Estimates direct, of the expenditure on road works of military importance. The large increase in the budget estimate for 1946–7 is due mainly to the provision of Rs. 100 lakhs for post-war road development, partly offset by smaller provision for road works of military importance.

180. *Repairs.*—The increase in the revised estimate for 1945–6 arises mainly from the taking over by the Public Works Department from local bodies of a number of roads requiring special repairs and from the maintenance of strategic and important non-strategic roads at a high standard to meet military requirements. It is anticipated that some of the special repairs will be completed in the current year and this accounts for the decrease in the budget estimate for 1946–7.

181. *Suspense.*—This head covers transactions relating to purchases, stock, miscellaneous public works advances, English stores and workshop suspense, which are temporarily credited or debited to this head in the first instance until each entry is cancelled out by a corresponding opposite entry on payment or recovery in cash or on adjustment to the works concerned. The revised estimate for 1945–6 is based on the trend of actuals. The budget estimate for 1946–7 anticipates large debits to this head of the cost of machinery for irrigation schemes and road works.

Grant XXV—Civil Works—Establishment and Tools and Plant.

		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	50. Civil Works—				
	Establishment	50·63	55·01	64·03	64·84
416–420	Charges in England	·64	·43	·70	·55
	Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·50	..	..
	Tools and plant	13·05	3·24	94·01	108·99
	Total ..	64·32	59·18	158·74	174·38

182. *Establishment.*—The increase in the estimates is due mainly to higher rates of dearness and war allowances and to the employment of additional establishments in connexion with the maintenance of further stretches of roads taken over from local bodies, partly offset by larger recoveries on account of the supervision and execution of works of the Central Government and water-supply and drainage schemes of local bodies.

Reference to pages in the Detailed Annual Estimate of Expenditure.

183. *Tools and plant.*—The revised estimate for 1945–6 provides for the purchase of 106 lorries for road works and of bitumen boilers, concrete mixers and other tools and plant for post-war development schemes and for larger expenditure on the maintenance of road rollers and lorries. The further increase in the budget estimate for 1946–7 is due to the inclusion of larger provision for the purchase of tools and plant for post-war development schemes.

Grant XXVI—Civil Works—Grants-in-aid.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
50. Civil Works—					
Grants-in-aid	64·11	69·04	62·89	71·94	421–423

184. The decrease in the revised estimate for 1945–6 is mainly due to slow progress in the execution of works financed from the Central Road Fund and to the withdrawal of some of the trunk roads from local bodies for maintenance by the Public Works Department. This decrease is partly offset by increased grants to local bodies for water-supply and drainage schemes executed by the Public Works Department.

The budget estimate for 1946–7 includes larger provision for grants to local bodies for the improvement of roads and bridges including village communications and for water-supply and drainage schemes.

Grant XXVII—Electricity.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
XLI. Receipts from electricity schemes—Working Expenses—					
Pykara Hydro-Electric scheme	19·83	20·41	21·25	23·04	424–445
Mettur Hydro-Electric scheme	17·19	16·69	17·76	18·11	
Papanasam Hydro-Electric scheme ..	8·25	5·97	8·31	7·10	
Vizagapatam scheme	3·39	4·01	4·25	4·59	
Bezwada scheme	4·50	5·50	5·07	5·95	
Cocanada scheme	1·45	1·58	1·91	1·92	
Lump-sum provision for enhanced rates of travelling allowance to officers on transfer	..	·25	..	..	
Total ..	**54·61**	**54·41**	**58·55**	**60·71**	
52. Interest on Capital Outlay on electricity schemes	33·86	36·58	36·47	42·90	
52-A. Other Revenue Expenditure connected with electricity schemes—					
Establishment charges	·94	·84	·68	·23	
Miscellaneous expenditure (including surveys)	·52	·28	·32	·38	
Charges in England	·02	·06	·07	·20	
Total ..	**1·48**	**1·18**	**1·07**	**·81**	
Grand total ..	**89·95**	**92·17**	**96·09**	**104·42**	

185. *Pykara Hydro-Electric scheme.*—The increase in the revised estimate for 1945–6 is due mainly to higher rates of dearness and war allowances and to increase in the maintenance expenses of the system. The budget estimate for 1946–7 allows for an increase in the provision for contributions to the depreciation and special reserve funds of the system owing to the progressive increase in the total capital outlay on it.

186. *Mettur Hydro-Electric scheme.*—The increase in the revised estimate for 1945–6 is due chiefly to higher rates of dearness and war allowances and to an increase in the contribution to the Cauvery-Mettur Project for the use of water for the generation of power.

187. *Papanasam Hydro-Electric scheme.*—The revised estimate for 1945–6 allows for higher rates of dearness and war allowances, for the adjustment of the cost of power purchased from Pykara for the Papanasam System and for an increased debit under suspense. The budget estimate for 1946–7 anticipates reductions in the cost of power purchased from Pykara and the debit under suspense.

188. *Bezwada scheme.*—The budget estimate for 1946–7 allows for increased expenditure on coal necessary for increasing the amount of power to be generated in view of the increased demand.

Reference to pages in the Detailed Annual Estimate of Expenditure.

52. Interest on Capital Outlay on Electricity Schemes.

189. The increase in the budget estimate for 1946–7 is the result of the anticipated increase in the total capital outlay on which interest will be charged.

Grant XXVIII—Famine.

Reference		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
446	54. Famine—				
	Famine Relief—				
	Salaries and establishments	·32	·50	·26	6·23
	Relief works	—·12	9·50	8·18	109·36
	Gratuitous relief	2·94	·75	2·43	21·16
	Miscellaneous	·39	3·25	2·30	3·25
	Total ..	**3·53**	**14·00**	**13·17**	**140·00**

190. The revised estimate for 1945–6 provides for famine relief operations in Bellary and Anantapur Districts owing to the failure of the north-east monsoon and for relief operations in the Northern Circars necessitated by the recent cyclone.

The budget estimate for 1946–7 allows for the continuance of famine relief operations in Bellary and Anantapur Districts and for relief works likely to be required in parts of Kurnool and Chittoor Districts, which have been adversely affected by the failure of the north-east monsoon.

Grant XXIX—Pensions.

Reference		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
447-449	55. Superannuation allowances and pensions—				
	Superannuation and retired allowances.	1,08·23	1,09·50	1,13·00	1,18·15
	Compassionate allowances	·61	·55	·66	·70
	Gratuities	1·39	1·28	1·63	9·63
	Donations to provident funds ..	·41	·28	·32	·32
	Government contribution payable under the I.C.S. Family Pension Rules	..	·02	·02	·02
	Covenanted Civil Service pensions (Annuities)	1·24	1·49	1·64	1·64
	Charges in England	21·55	22·22	22·28	22·82
	Loss or gain by exchange	·04	..	·04	..
	Deduct—Pensionary charges transferred to commercial departments.	— 2·87	— 3·04	— 2·97	— 2·89
	Total ..	**1,30·60**	**1,32·30**	**1,36·62**	**1,50·39**
	55-A. Commutation of pensions financed from ordinary revenues—				
	Amount transferred from 83. Payments of commuted value of pensions	2·28	16·68	6·24	14·03
	Grand Total ..	**1,32·88**	**1,48·98**	**1,42·86**	**1,64·42**

191. *Superannuation and retired allowances.*—The estimates provide for normal growth in pensionary charges after allowing for the effect of commutation and also allow for the temporary increases sanctioned in small pensions up to Rs. 100 per mensem on account of the rise in prices.

192. *Gratuities.*—The increase in the budget estimate for 1946–7 is due to the inclusion of provision for the payment of gratuities to certain temporary Government servants who will be replaced by ex-service men or discharged on the abolition of temporary war-time posts.

193. *Charges in England.*—The increase in the budget estimate for 1946–7 is due to the growth of pensionary charges payable in England.

194. *Amount transferred from 83. Payments of commuted value of pensions.*—The estimates provide for debit to the Revenue Account of the net outlay on commutation of pensions in 1945–6 and 1946–7. The decrease in the revised estimate for 1945–6 is due to the special credit taken for recoveries from the Government of India on account of the commuted value of the Central share of divisible pensions, while the increase in the budget estimate for 1946–7 is due to the absence of this special credit, partly offset by smaller expenditure on commutation of pensions.

Grant XXX—Stationery and Printing.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	Reference to pages in the Detailed Annual Estimate of Expenditure.
56. Stationery and Printing—					
Stationery—					
Stationery office	1·45	1·47	1·46	1·42	450–459
Purchase of stationery stores	14·60	24·36	28·10	23·97	
Deduct—Value of stationery supplied to other Governments and paying departments	— ·24	— ·15	— ·24	— ·24	
Charges in England	·73	60	·91	·15	
Total ..	**16·54**	**26·28**	**30·23**	**25·30**	
Printing—					
Government Press	11·79	12·72	14·81	15·33	
Printing at private presses	·83	·43	2·35	1·78	
Charges in England	·14	·79	·58	1·60	
Total ..	**12·76**	**13·94**	**17·74**	**18·71**	
Grand Total ..	**29·30**	**40·22**	**47·97**	**44·01**	

195. *Purchase of stationery stores.*—The increase in the revised estimate for 1945–6 is mainly due to larger purchases of stationery, production of note-books for supply to the educational institutions, and adjustment in the current year of a portion of the cost of paper supplied during 1944–5. The budget estimate for 1946–7 provides for less expenditure on purchase of stationery and payment of arrear bills.

196. *Government Press.*—The increase in the estimates is mainly due to higher rates of dearness and war allowances and to the printing of electoral rolls for the elections to the Central and the Provincial Legislatures.

197. *Printing at private presses.*—The increase in the revised estimate for 1945–6 is due to the printing of electoral rolls locally at private presses in the various districts. The budget estimate for 1946–7 anticipates smaller payments in connexion with the printing of electoral rolls.

198. *Charges in England.*—The increase in the budget estimate for 1946–7 is mainly due to increased provision for payment for imported stores.

Grant XXXI—Miscellaneous.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
30. B. Ports and Pilotage	·30	5·00	5·00	..	460–476
57. Miscellaneous—					
Expenditure on account of State prisoners and detenues	·55	·57	·11	·02	
Donations for charitable purposes ..	1·47	1·43	1·49	1·54	
Irrecoverable temporary loans and advances written off	·22	·09	·26	·11	
Rents, rates and taxes	·41	·22	·36	·36	
Contributions	72·32	1,36·77	1,30·97	1,17·02	
Miscellaneous compensations	·02	..	·01	·01	
Grants to members of the Fighting Services for conspicuous gallantry in the field ..	..	..	2·75	·25	
Miscellaneous and unforeseen charges ..	7·21	9·10	12·99	1·05	
Total — 57 ..	**82·20**	**1,48·18**	**1,48·94**	**1,20·36**	
63. Extraordinary charges—					
Charges in India	3,04·56	1,06·20	1,57·17	2,93·39	
Losses due to enemy action	·02	..	..	..	
Charges in England (including losses due to enemy action)	..	..	..	·24	
Total — 63 ..	**3,04·58**	**1,06·20**	**1,57·17**	**2,93·63**	
64. A. Transfer to Revenue Reserve Fund ..	12,36·00	10,00·00	10,00·00	..	
Grand Total ..	**16,23·08**	**12,59·38**	**13,11·11**	**4,13·99**	

199. *Ports and Pilotage.*—It has been decided that, in view of the improvement in the Minor Ports Fund, no grant from Provincial revenues is necessary in 1946–7.

Reference to pages in the Detailed Annual Estimate of Expenditure

200. *Miscellaneous—Contributions.*—The decrease in the revised estimate for 1945–6 occurs partly because no contribution to local bodies for loss of income from entertainments tax is now debited to this head since, under the amended Act, the full net proceeds of the tax from 1st April 1945 are paid to local bodies in quarterly instalments after deducting 10 per cent for the cost of collection and these payments are shown under '13. Other Taxes and Duties—Entertainments Tax—Payment of net proceeds to local bodies', and partly because the *ex gratia* additional contribution to local bodies towards loss of income from tolls is lower as a result of the increase in the amount paid as statutory toll compensation and the adjustment in the current year of the excess compensation paid in 1943–4. The budget estimate for 1946–7 includes Rs. 20·00 lakhs towards grants to local bodies for payment of dearness allowance to their staff, Rs. 10·53 lakhs for the payment of compensation to local bodies for loss of revenue from profession tax and Rs. 85·45 lakhs for payment of *ex gratia* additional toll compensation, including the second instalment of Rs. 74 lakhs towards the arrears of toll compensation due to local bodies for the period prior to 1941–2.

201. *Miscellaneous—Grants to members of the fighting services for conspicuous gallantry in the field.*—The expenditure on monetary grants to members of the fighting services who have been decorated for conspicuous gallantry in the field is debited to this new minor head. The estimates provide for the expenditure anticipated during the current year and the budget year on the basis of the awards so far notified.

202. *Miscellaneous—Miscellaneous and unforeseen charges.*—The increase in the revised estimate for 1945–6 is the result of smaller recoveries anticipated from the Central Government on account of relief works undertaken for the benefit of evacuees from Burma (which are taken as abatement of charges under this head), partly offset by a decrease in the gross expenditure anticipated on these works. The budget estimate for 1946–7 anticipates a substantial reduction in the expenditure on these works.

203. *Extraordinary charges—Charges in India.*—The estimates represent mainly the net capital outlay on State trading schemes transferred to the Revenue Account from the Capital head '85. A.' The budget estimate for 1946–7 also includes the expenditure on Price Control and on the Motor Spirit and Tyre Rationing Schemes, which will be debited to this head instead of to '64. B. Civil Defence' with effect from 1st April 1946.

204. *Transfer to Revenue Reserve Fund.*—In recent years the estimates have provided for a contribution to the Revenue Reserve Fund from the revenue surplus of each year with a view to providing finance for post-war development schemes. The budget estimate for 1946–7 does not provide for the transfer of any amount to the Fund as it is anticipated that the amount shown in the budget as revenue surplus will have to be fully utilised to meet the cost of urgent new schemes not included in the budget.

Grant XXXII—Civil Defence.

Reference		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
	64. B. Civil Defence—				
477–527	Section I—Expenditure poolable in accordance with the slab system—Gross ..	80·12	71·22	23·62	·22
	Deduct—Share payable by the Central Government	— ·10	— 3·11	..	..
	Total—Section I ..	**80·02**	**68·11**	**23·62**	**·22**
	Section II—Expenditure not covered by the slab system of pool but subject to special allocation	62·99	81·47	69·75	59·25
	Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial	·05	— ·09	— ·30	— ·22
	Section IV—Expenditure borne wholly by the Provincial Government	58·84	61·48	77·26	·12
	Grand Total ..	**201·90**	**210·97**	**170·33**	**59·37**

205. *Section I.*—In view of the rapid change in the war situation culminating in the cessation of hostilities, the Government ordered the abolition of the Civil Defence measures falling under this Section with effect from varying dates in 1945–6. The estimates provide for the expenditure likely to be required for finally winding up these schemes, disposing of stores, etc.

206. *Deduct—Share payable by the Central Government.*—The expenditure recorded under Section I is pooled in accordance with the slab system. Of the total expenditure in each financial year, the Madras Government bear the whole of the first slab of

Reference to pages in the Detailed Annual Estimate of Expenditure.

Rs. 65 lakhs. As the expenditure in 1945–6 and 1946–7 is within the first slab of Rs. 65 lakhs in each year, no credit is taken for any recovery from the Central Government in those years.

207. *Section II.*—The decrease in the revised estimate for 1945–6 arises from smaller expenditure on Civic Guards due to retrenchment and on construction of quarters for war police due to the time required for revising the estimates, and from the abolition of the National War Front Organisation and its replacement by the Publicity Department at a lower cost. The decrease due to these causes is partly offset by higher rates of dearness and war allowances and larger expenditure on the purchase of clothing, arms and equipment for the war police to make up for deficiencies due to war-time shortages.

With effect from the accounts for 1946–7, the expenditure on the Motor Spirit and Tyre Rationing Schemes and on the Publicity Department has been transferred from '64. B. Civil Defence' to '63. Extraordinary Charges' and '47. Miscellaneous Departments' respectively. These changes in classification together with the disbandment of the Coastal Patrols and smaller expenditure on the purchase of clothing, arms and equipment for the war police lead to a further decrease in the budget estimate for 1946–7. The fall is partly offset by larger expenditure on the construction of quarters for the war police.

208. *Section IV.*—The increase in the revised estimate for 1945–6 is mainly due to higher dearness and war allowances and to the debit to this Section of the expenditure on the Publicity Department for some time. The decrease in the budget estimate for 1946-7 results from changes in the classification of the expenditure relating to Price Control and to the Publicity Department. With effect from the accounts for 1946–7 the expenditure on these activities will be debited to '63. Extraordinary Charges' and '47. Miscellaneous Departments' respectively, instead of to '64. B. Civil Defence'.

Grant XXXIII—Capital Outlay on Irrigation.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
68. Construction of irrigation, navigation, embankment and drainage works—					
Irrigation works—Productive—					
Works	6·03	71·36	4·61	4·11	528–531
Establishment	·34	1·28	·15	·04	
Deduct—Receipts and recoveries on capital account	— 4·38	— ·06	— 1·82	— ·04	
Total—Productive ..	**1·99**	**72·58**	**2·94**	**4·11**	
Irrigation works—Unproductive—					
Works	..	..	14·63	127·71	
Establishment	..	..	3·21	4·29	
Tools and plant	..	..	·90	·56	
Suspense	..	..	·57	2·02	
Charges in England	..	..	·28	..	
Total—Unproductive ..	..	..	**19·59**	**134·58**	
Lump deduction for probable savings ..	..	— 7·13	..	— 13·18	
Lump addition for regrant of lapses ..	..	·34	..	·53	
Grand total ..	**1·99**	**65·79**	**22·53**	**126·04**	

209. *Irrigation Works—Productive.*—The decrease in the revised estimate for 1945–6 under both 'works' and establishment is mainly due to the omission of the provision relating to the Tungabhadra Project, which is now classified under 'Unproductive works.'

210. *Receipts and recoveries on capital account.*—The revised estimate for 1945–6 takes credit for larger receipts due to the sale of certain buildings at Mettur to the Electricity Department and for a contribution from the Central Government in furtherance of the food production campaign. The budget estimate for 1946–7 provides only for normal receipts and does not include any contribution from the Central Government.

211. *Irrigation works – Unproductive.*—The expenditure on the Tungabhadra Project has been classified as "Unproductive," and provision has been made accordingly in the revised estimate for 1945–6 and the budget estimate for 1946–7 under this head. The expenditure on the Project has fallen far short of what was anticipated in the budget for 1945–6, but better progress is expected in 1946–7.

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Reference to pages in the Detailed Annual Estimate of Expenditure.

Grant XXXIV—Capital outlay on Industrial Development and Civil Aviation.

Ref.		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
532	72. Capital outlay on Industrial Development—				
	Cinchona	14·81	22·05	24·80	27·01
	Deduct—Amount recoverable from the Government of India ..	— 8·96	— 8·33	— 14·26	— 11·46
	Manufacture of vegetable ghee ..	·31	..	..	..
	Total ..	**6·16**	**13·72**	**10·54**	**15·55**

212. *Cinchona.*—The increase in the revised estimate for 1945–6 is due to larger outlay on the close-planting of cinchona by the Russian method, buildings and other works in connexion with the large scale expansion, vegetative propagation, etc., schemes, partly offset by smaller expenditure on the construction of the modern quinine factory on the Anamalais. The budget estimate for 1946–7 provides for increased expenditure on the construction of the modern quinine factory.

The Central Government reimburse seventy-five per cent of the expenditure on cinchona cultivation by the short-term method, including cost of plantation staff, fifty per cent of the expenditure on permanent buildings and the entire expenditure on temporary buildings erected in that connexion. No contribution is recovered from them on account of the modern quinine factory and other permanent buildings. The estimates under "Amount recoverable from the Government of India" have been fixed on the basis of the expenditure anticipated on the various items relating to cinchona cultivation by the short-term method in 1945–6 and 1946–7.

Grant XXXV—Civil Works outside the Revenue Account.

Ref.		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
533	81. Capital Account of Civil Works outside the Revenue Account—Original Works—				
	Buildings	1·58	2·99	2·76	7·95
	Lump-sum deduction for probable savings	...	— ·15	..	— ·40
	Lump addition for regrant of lapses ..	..	·05	..	·05
	Total ..	**1·58**	**2·89**	**2·76**	**7·60**

213. The increase in the budget estimate for 1946–7 is mainly due to the reconstruction of the buildings required for the pre-registration classes in the King George Hospital, Vizagapatam, and to larger expenditure on the construction of new buildings for the Headquarters Hospitals at Madura and Trichinopoly.

Grant XXXVI—Capital Outlay on Electricity Schemes.

Ref.		Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
534–552	81-A. Capital Outlay on Electricity Schemes—				
	Pykara Hydro-electric Scheme	— 27·03	24·93	49·67	41·32
	Mettur Hydro-electric Scheme	9·12	4·80	14·35	54·71
	Papanasam Hydro-electric Scheme	44·27	16·34	23·27	35·63
	Machkund Hydro-electric Scheme	·01	4·00	..	..
	Vizagapatam thermal station	1·79	1·21	2·60	9·69
	Bezwada thermal station	1·69	1·33	1·94	9·82
	Cocanada thermal station	·02	·03	·03	..
	West Godavari District Electrification Scheme	·01	·06	·07	·07
	Rajahmundry-Samalkot Extension Scheme.	..	33·00	1·53	49·09
	Madras power station extensions	..	..	..	9·00
	Lump deduction for probable savings ..	..	— 4·24	..	— 10·44
	Total ..	**29·88**	**81·46**	**93·46**	**198·89**

214. *Pykara Hydro-electric Scheme.*—The increase in the revised estimate for 1945–6 is due to the provision for works carried forward from 1944–5 owing to the delay in the receipt of transformers and other electrical equipment from the United Kingdom, larger expenditure on West Coast extensions and provision for the Moyar Scheme sanctioned in the course of the year.

The budget estimate for 1946–7 provides for the following items :—

Reference to pages in the Detailed Annual Estimate of Expenditure.

	RS. LAKHS.
Moyar Scheme ..	30·37
Provision for increasing transformer capacities at Coimbatore receiving station	1·31
Extension lines for distribution of power in the Pykara System	4·07
Supply of Pykara power to the West Coast	·89
Lump-sum provision for the construction of transmission lines and other works for supply of power to intending consumers	2·00
Other miscellaneous items	2·68
Total ..	41·32

215. *Mettur Hydro-electric Scheme.*—The increase in the revised estimate for 1945–6 is due to provision for increasing the transformer capacities of sub-stations to meet the increase in the demand for power, larger expenditure on extension schemes and provision for preliminary works relating to the scheme for connecting Madras City with the Mettur System.

The budget estimate for 1946–7 provides for the following items :—

	RS. LAKHS.
Madras Mettur interconnection	46·05
Extension of distribution lines in the Mettur System ..	2·11
Lump-sum provision for the construction of transmission lines and other works for supply of power to intending consumers ..	3·00
Other miscellaneous items ..	3·55
Total ..	54·71

216. *Papanasam Hydro-electric Scheme.*—The increase in the revised estimate for 1945-6 is due to provision for the construction of Papanasam-Kovilpatti second circuit telephone line, and for increasing the capacity of the transformer at Pasumalai, larger expenditure on extension of distribution lines and on the scheme for the supply of power to Travancore State and provision for the Papanasam plant extensions, II stage, partly offset by smaller expenditure on Madura-Kovilpatti second circuit transmission line owing to the delay in starting work.

The budget estimate for 1946–7 provides for the following items :—

	RS. LAKHS.
Papanasam plant extensions, II stage	19·06
Extension of distribution lines in the Papanasam System	3·64
Construction of Madura-Koilpatti second circuit line	8·02
Other miscellaneous items	4·91
Total ..	35·63

217. *Machkund Hydro-electric Scheme.*—This scheme has been held up pending settlement of the terms and conditions of development of power with the Orissa Government.

218. *Vizagapatam thermal station.*— The increase in the revised estimate for 1945–6 is due to the carry-over of payments for the cost of machinery and erection charges from 1944–5 and to larger expenditure on the construction of transmission lines and other works for distribution of power. The budget estimate for 1946–7 includes provision for extensions to Vizagapatam power-house to meet the demand for power from jute mills and other industrial concerns and includes a debit of Rs. 2·57 lakhs under 'Suspense' on account of imported stores.

219. *Bezwada thermal station.*—The increase in the revised estimate for 1945–6 is due to the carry-over of payments for machinery and erection charges from 1944–5 and to increased provision under 'Suspense' on account of spares and materials which the department expects to receive during the year. The budget estimate for 1946–7 makes larger provision for the purchase of stores to provide for the increased number of extensions anticipated next year.

220. *Rajahmundry-Samalkot extension scheme.*—The decrease in the revised estimate for 1945–6 i due to the late commencement of the work. The budget estimate for 1946–7 provides for the balance of the estimated total outlay on the scheme.

221. *Madras power-station extensions.*—This extension has been sanctioned in connection with post-war development. The budget estimate for 1946–7 provides for the construction of power-house buildings and other works and for purchase of machinery.

Reference to pages in the Detailed Annual Estimate of Expenditure.

222. *Lump deduction for probable savings.*—In order to prevent lapses in the budget provision, credit is taken in the budget estimate for probable savings at 5 per cent of the total outlay.

223. A note by the Chief Engineer for Electricity on the progress made on the electricity scheme during 1945–6 and the work which the department proposes to execute in 1946–7 is printed below.

NOTE BY THE CHIEF ENGINEER FOR ELECTRICITY ON ELECTRICITY SCHEMES.

Progress made in 1945-6.

Important features in the work of the department are—

(1) The operation and maintenance of all the four systems of the department have been satisfactory and there has been steady development of load and revenue in spite of adverse conditions.

(2) Due to adverse water conditions in the Mettur reservoir, it became necessary to shut down the plant from 16th January 1946. Supply to the extent of 60 per cent of the normal supply under the Mettur System is being maintained by taking power from Pykara. Conditions are expected to improve only with the onset of the south-west monsoon in June 1946.

(3) The first stage of construction of Papanasam was completed and work has begun on the second stage development. Mettur IV unit erection and West Coast Extensions from Pykara were taken up and are expected to be completed shortly.

The following schemes have been sanctioned for execution during the year :—

(1) Madras-Mettur Interconnection.
(2) Papanasam second stage.
(3) Moyar scheme
(4) Madras Power Station Extensions.
(5) Vizagapatam Power Station Extensions.
(6) Nellore Thermal Scheme.
(7) Extension to Kuppam.

The total expenditure on capital works during the current year is expected to be Rs. 93·46 lakhs against Rs. 29·88 lakhs in 1944–5. The capital expenditure in 1946–7 is expected to be Rs. 195·89 lakhs.

The total revenue by sale of power, etc., is expected to be Rs. 111·87 lakhs in the current year against Rs. 103·66 lakhs in 1944–5. The revenue anticipated in 1946–7 is Rs. 121·38 lakhs.

Pykara Electricity System.—1945–6 is the thirteenth year of operation. The Power Station continued to function satisfactorily and the transmission lines and sub-stations were maintained in good condition. The Glen Morgan plant was also kept in working condition. The loads of Madura and beyond were transferred to Papanasam System. On account of adverse water conditions the Mettur System was given continuous relief from Pykara. During the temporary closure of the Mettur plant supply up to 60 per cent of the Mettur System demand is being maintained by obtaining relief from Papanasam. The increase in the load demands of textile mills at Coimbatore engaged on war contracts was met as before by the staggering of the weekly holidays.

The peak load of the System was 34,500 K.W. as against 30,3[illegible]0 K.W. in 1944–5. The gross revenue by sale of power, etc., is expected to be Rs. 51 lakhs and that in 1946–7 Rs. 54·09 lakhs.

The rearrangement of the 22 KV kiosk in the Coimbatore Receiving Station was completed. The erection and commissioning of the seventh 5,000 KVA transformer was also done satisfactorily. High tension supply was given to a gold mine at Devala in the Nilgiris District and also supply to the military engineering service in Coimbatore. Extensions of supply to several agricultural and small industrial loads were also given.

Construction of a 66 KV line for supplying the West Coast was in progress. Owing to delays in receipt of materials and sub-station equipment, the date when 66 KV supply to the West Coast will begin is uncertain.

It is, however, proposed to give temporary supply to Calicut at 22 KV as soon as the line is through by end of February or early March.

All the parts of the spillway gates on the Mukurti Dam have been received and it is anticipated that erection will begin in March and be completed early.

Moyar Hydro-electric Scheme.—Sanction for this scheme has been received and preparatory work is being attended to.

Mettur Electricity System.—This is the eighth year of operation. The Power Station continued to function well and maintenance and operation of the entire System were satisfactory.

Water conditions continued to be bad, owing to the late onset and weakness of the south-west monsoon and the failure of the north-east monsoon to bring in any copious inflow. Relief was obtained from Pykara for several months until on 16th January 1946 the plant had to be completely shut down. About 60 per cent of the System demand is being met by relief from Pykara.

Reference to pages in the Detailed Annual Estimate of Expenditure.

The peak load of the system was 20,750 KW and the generation is expected to be 90 million units after allowing for the power shortage. The gross revenue of the System is expected to be Rs. 32·77 lakhs and that in 1946–7 Rs. 37·19 lakhs. The figures take into account the fall in revenue expected due to the closing of the power house.

About Rs. 93,500 is payable to the Irrigation Department during the year towards royalty for water drawn from the Mettur Reservoir for hydro-electric purposes. This is the third payment of its kind since the commissioning of the Mettur power house.

Owing to delay in the supply of inlet valves for the turbines the IV generating unit has not yet gone into commission. The valves are expected shortly and the plant is expected to be ready for commissioning soon afterwards.

To meet the increase in the load demand two numbers 1,750 KVA and one number 1,250 KVA new transformers were erected and commissioned at Villupuram and Vellore sub-stations. The unconnected spare units at Arkonam, Polur, Ranipet, Pakala and Tanjore were also connected up for parallel service to meet the increasing load at all these stations.

A spare industrial cubicle was installed and connected up on the western half of the 11 KV bus of the power house to reduce the load on the eastern side reactor and also to serve as an alternative feeder for supply to the Mettur Chemicals and Mettur Industries.

Repairs to No. 2—12,500 KVA transformer in the Mettur power house were also completed and the transformer commissioned satisfactorily.

A new subdivision was created for the Workshops for the manufacture of transmission line towers required for Bezwada-Rajahmundry line and for expending the output of the shops for the other capital works.

Madras-Mettur Interconnexion.—Survey, alignment and land acquisition proposals are in progress. Towers required for the line are being fabricated at the Public Works Department Workshops, Madras.

Papanasam Electricity System.—This is the second year of operation of the Papanasam System. The System peak load rose up to 12,900 KW due to Udamalpet and Sembatti loads being taken by this System in order to enable Pykara to give maximum relief to Mettur System since the closure of the Mettur power house.

There was appreciable increase of load and revenue over that of 1944–5. The gross revenue is expected to be Rs. 16·49 lakhs during the current year and Rs. 16·76 lakhs in 1946–7. Supply in the System was satisfactory.

The following important works were completed during the year :—

(*a*) *Tambraparni Dam.*—The discharge regulator was fitted up in No. 1 pipe in the Dam. Improvements to Surplus Course are nearing completion.

(*b*) *Power House.*—The erection of the III unit was completed in June 1945. This completes the first stage works. The Travancore bay in the transformer yard was erected departmentally. The III, 7,250 KVA transformer was commissioned in June 1945 and double line service from Papanasam to Koilpatti was commenced.

To meet increased load demand the 250 KVA transformer at Rajapalayam was changed over to 500 KVA and an additional 1,250 KVA transformer was added to Tuticorin.

(*c*) Papanasam-Shencottah 66 KV line was also completed in October 1945.

(*d*) Extensions to the sub-station at Pasumalai relating to the erection of the synchronising equipment with the exception of supply and erection of 66 KV parallelling O.C.B., volt meters, switches were also completed.

The 1,750 KVA transformer for feeding the 22 KV loads of Madura Sub-station is expected to be received during the year and erected.

The preliminary survey and alignment for the Madura Koilpatti 66 KV second circuit line have been completed. The contractors are making arrangements to start work. Towers are manufactured out of Indian steel and fabrication is being done by the contractors.

The workshop at Papanasam was busy on manufacture of tower parts.

Papanasam second stage extensions.—Contracts for supply and erection of spillway gates, low pressure pipe line, surge tanks and penstock have been let. Orders for generator turbine and connected equipment have been placed in the United Kingdom.

Andhra Power System—Vizagapatam Thermal Scheme.—1945–6 is the seventh year of operation of the scheme. The power station continued to function satisfactorily. Extensions to Military and Naval needs were taken up during the year and completed. The IV boiler parts which were stored in Vizianagram were transferred to Vizagapatam and the erection of boiler has been taken up.

Reference to pages in the Detailed Annual Estimate of Expenditure.

The peak load on the station reached 1,600 KW. The gross revenue earned is expected to be Rs. 3·99 lakhs for the current year and Rs. 4·51 lakhs for 1946–7. The work of installation of a IV generating unit at Vizagapatam has since been sanctioned and preliminary works such as preparation of specification, calling for tenders, etc., are expected to be completed this year.

Bezwada Thermal Scheme.—1945–6 is the seventh year of operation of the scheme. The operation and maintenance of the power station, transmission lines and sub-stations were satisfactory. The stator and rotor of the III unit which were sent to United Kingdom for reconditioning are expected to be shipped back in January and put in commission by July 1946. The relief arrangement of purchasing power from the Kistna Cement Works continued during the year. The peak load reached 2,400 KW. The gross revenue by sale of power, etc., in 1945–6 is expected to be Rs. 5·84 lakhs and that in 1946–7 Rs. 7·12 lakhs.

There was a severe cyclone in the area in October 1945 and some damage was caused to transmission lines and sub-station buildings and interruption occurred to supplies. Supply was restored as expeditiously as possible under the circumstances.

Bezwada-Rajahmundry extensions were sanctioned as an advance scheme of the proposed Machkand Hydro-Electric Scheme. Survey and alignment for the route is in progress. Towers for the line are being manufactured at Mettur Workshops. Preliminaries for the extensions to the thermal station at Bezwada are also on hand.

Cocanada Thermal Scheme.—This is the sixth year of operation of the scheme. The operation and maintenance were satisfactory, but are causing anxiety as the machines are old. It is proposed to transfer to this place the emergency set at Vizagapatam to augment the stand-by capacity. The peak load is 420 KW.

The gross revenue by sale of power, etc., in the current year is expected to be Rs. 1·78 lakhs and that in 1946–7 Rs. 1·71 lakhs.

West Godavari Electrification Scheme.—The dead lines and the poles erected were periodically patrolled, and general supervision and watch against theft or damage maintained.

Madras Plant Extension Scheme.—This scheme has been sanctioned by Government for Rs. 1,10·25 lakhs initially, rising to Rs. 2,44·17 lakhs in ten years. It provides for extension of the generating plant at the Basin Bridge Power House in Madras to cope with the City's increasing demand. Messrs. Merz & McLellan have been appointed Consulting Engineers for the scheme. Preliminary work is in hand.

Investigations.—A thermal scheme for the Nellore area with 4,000 KW capacity has been submitted to Government for sanction.

A scheme for providing power for the Ceded Districts is under preparation and will be submitted to Government shortly.

Negotiations with the Orissa Government are in progress for joint development of the Machkand Hydro-Electric Scheme in the Vizagapatam District.

Programme of work for 1946–7.

Pykara Electricity System.—In addition to normal operation and maintenance of the system, the following works will be executed :—

(1) Erection of Mukurti Dam Spillway gates.

(2) Completion of the West Coast extensions and commencement of supply to the Calicut and Cannanore areas.

(3) Erection and commissioning of the eighth 5,000 KVA transformer at Coimbatore Receiving Station which is expected to be received.

(4) Changeover of Coimbatore-Periyanaickenpalayam lines to 22 KV operation.

(5) Erection and commissioning of 3 Nos. 1,750 KVA transformers at Sembatti sub-station in place of the existing 750 KVA ones.

(6) Changeover of Theni-Bodinayakanur-Periyakulam lines to 22 KV.

Moyar Hydro-Electric Scheme.—A Construction Circle with two divisions will be functioning from the commencement of the year. Civil works on dam, flume channel, forebay, headworks, etc., and foundations for power house machinery will be in progress. The orders for machinery and penstock pipes will be placed. All preliminary works such as line surveys, issue of specifications, award of contracts, etc., will be completed early in the year. Towers and line materials for the Singara-Moyar-Erode 110 KV line will be received at site and their erection taken up. All civil works connected with the line such as sub-station quarters, foundations for sub-station equipment, etc., will be completed.

The Mettur Electricity System.—Besides normal maintenance and operation of the system, the fourth generating unit is expected to be completed and commissioned.

Reference to pages in the Detailed Annual Estimate of Expenditure.

New power transformers and oil circuit breakers ordered for different sub-stations of the system are expected to be received and erected departmentally. Consequent shuffling of transformers will also be effected.

Extension of Mettur supply to South Kolar Gold Mines—Kuppam extensions—will be taken up and other essential extensions carried out.

The Workshop is proposed to be expanded so that the increasing demands of the department could be met. Besides, tower manufacture for the Rajahmundry extensions and testing of towers for the various schemes are already being done.

Madras-Mettur Interconnection.—Surveys will be completed early in the year. All civil works such as construction of quarters, foundations for sub-station equipment, etc., will be completed. All towers and line materials will be received at site and erection work taken up. The sub-station equipments are expected only late in the year and their erection will be done only in 1947–8.

Papanasam Electricity System—Papanasam Plant Extensions—II Stage.—All civil works connected with camps and permanent buildings and sub-structures for the low pressure pipe line and penstock will be completed. Manufacture of pipes for the low pressure pipe line and penstock by the contractors will be in progress. Spillway gates will be nearly completed.

The Madura-Koilpatti 66 KV second circuit line will be completed and commissioned for operation by the middle of the year.

Vizagapatam Thermal Scheme.—The fourth boiler is expected to be commissioned by September 1946. The civil works relating to the installation of the fourth generating unit will be in progress. Supply to an extent of about 600 KVA will be given to Chittivalasa Jute Mills.

Bezwada Thermal Scheme.—The third generating unit is expected to be commissioned by July 1946 when a limited extent of additional load will be permitted to be connected up. Power house extensions in connection with Bezwada-Rajahmundry extension scheme will be continued during 1946–7. All towers and line materials will be at site and erection of the line will be in progress. Machinery for power house extension is expected to be received only late in the year and its erection will be commenced in 1947–8.

Cocanada Thermal Scheme.—Besides normal operation and maintenance of the system, no important extensions are expected to be taken up due to limitation of available power until the Bezwada-Rajahmundry Scheme is completed by about the end of 1947.

Madras Power Station Extensions Scheme.—The extensions to the power station (civil works) will be in progress. Orders for machinery will be placed.

Machkand Hydro-electric Scheme.—It is expected that the negotiations in progress between the Madras and Orissa Governments will be concluded satisfactorily and that the scheme will then be taken up in 1946–7 for execution.

Nellore Thermal Scheme.—The scheme is expected to be taken up early in the year for execution.

Ceded Districts Scheme.—On sanction of scheme to be shortly submitted to Government, survey of transmission lines and award of contracts for lines and sub-stations will be made. Construction work will also begin.

Grant XXXVII—Commuted value of pensions.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
83. Payments of commuted value of pensions—					
Payments of commuted value of pensions ..	4·54	17·78	20·18	14·78	553
Deductions	— 4·54	— 17·78	— 20·18	— 14·78	
Total ..	..	..	..	..	

224. The revised estimate for 1945–6 and the budget estimate for 1946–7 provide for probable requirements on account of commutation of pensions in the respective years. Part of the expenditure under this grant represents the commuted value of the share of joint pensions debitable to other Governments and this is partly offset by recoveries from other Governments in commutation of their share of joint pensions. The total net expenditure under the head is transferred to the Revenue Account and met from current revenues. There is no final expenditure under the Capital head.

Reference to pages in the Detailed Annual Estimate of Expenditure.

Grant XXXVIII—Capital Outlay on Provincial Schemes of State Trading.

Reference to pages		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
554–577	85-A. Capital outlay on provincial schemes of State trading—				
	Grain supply schemes	449·26	46·25	69·92	158·62
	Standard cloth schemes	—178·04	—3·82	—6·83	—3·00
	Other miscellaneous schemes	33·22	63·77	94·00	67·82
	Deduct—Amount financed from ordinary revenues	—304·44	—106·20	—157·09	—223·44
	Total ..	..	..	..	..

225. This major head records the expenditure connected with State trading schemes which the Government have undertaken in order to mitigate the difficulties arising from war-time shortages of essential goods. The estimates represent the probable net debits to Provincial funds on account of the various transactions, which are carried on partly with the aid of advances credited to personal deposit accounts in the names of the officers concerned and partly with the aid of capital provided by the Government: the receipts from sale-proceeds are either credited to the personal deposit account concerned or taken in reduction of charges as receipts and recoveries on capital account. The State trading schemes are broadly grouped into the three groups shown below:—

226. *Grain supply schemes.*—These relate to the transactions in rice, wheat and wheat products, millets, pulses and other grains, and also sugar. The increase in the revised estimate for 1945-6 arises partly from larger expenditure on building godowns for storing grain, partly from the debit to this head with effect from 1945-6 of establishment and other charges relating to grain supply schemes previously shown under "64. B. Civil Defence" and partly from variations in the volume of supplies handled. The further increase in the budget estimate for 1946–7 is due, among other things, to the lump-sum provision of Rs. 110 lakhs made by the Government towards the extra cost of further subsidies on food likely to be necessary on account of the anticipated food shortage in 1946–7 as a result of severe cyclone damage and failure of the north-east monsoon.

227. *Standard cloth schemes.*—These schemes relate to mill-made cloth and handloom cloth. Both schemes have been wound up and the increased credit in the revised estimate for 1945-6 provides for the realization of all outstanding amounts due to the Government. The Central Government have promised to make good the net loss sustained by the Madras Government on the mill-made standard cloth scheme. The budget estimate for 1946–7 takes credit for the anticipated recovery from the Central Government.

228. *Other miscellaneous schemes.*—The following schemes are included under this head:—

(1) Purchase and distribution of paddy or other seeds.
(2) Purchase and distribution of manure.
(3) Purchase and distribution of iron and steel for agricultural implements.
(4) Stockyard for reserve stock of iron and steel for manufacture of consumer goods.
(5) Production and sale of malted foods.
(6) Government Silk Filatures, Kollegal.
(7) Kollegal Silk Filatures, Kollegal.
(8) Hand-made paper.
(9) Purchase and distribution of firewood.
(10) Government depot for potatoes.
(11) Civil Supplies Transport Units.
(12) Purchase and sale of silk under the Madras Silk Control Order, 1943.
(13) Supply of mill machinery spare parts.
(14) Supply of coir stores.
(15) Milk production scheme.

The estimates represent the net effect of transactions relating to these schemes in 1945-6 and 1946–7.

229. *Deduct—Amount financed from ordinary revenues.*—The Government have decided to meet the net outlay on all these schemes in each of the years 1945–6 and 1946–7 from the Revenue Account since the outlay on the schemes is not remunerative capital outlay and the net outlay in these years represents mainly Government subsidies that will not be recovered.

Grant XXXIX—Interest-Free Advances.

Reference to pages		Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
578	Deposits and Advances—Advances not bearing interest—Advances Repayable—				
	Civil Advances	7·18	8·02	7·43	7·22
	Revenue Advances—Cost of survey marks	·65	·90	1·44	1·39
	Special Advances	9·35	10·71	7·68	5·53
	Total ..	17·18	19·63	16·55	14·14

Reference to pages in the Detailed Annual Estimate of Expenditure.

230. *Civil Advances.*—The decrease in the revised estimate for 1945–6 is due to smaller requirements under the head ' Objection Book Advances '.

231. *Revenue Advances.*—The increase in the revised estimate for 1945–6 is due to the inclusion under this head of the transactions previously shown under the head ' Advances for Survey Operations ' (not subject to vote).

232. *Special Advances.*—The decrease in the estimates is due mainly to smaller provision for advances to milk supply unions and societies.

Grant XL—Loans and Advances bearing interest.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.	
Loans to municipalities, port funds, etc.	96·64	86·43	134·40	199·54	579–585
Loans to Government servants ..	·32	·27	·47	·45	
Total—Grant XL ..	**96·96**	**86·70**	**134·87**	**199·99**	

The following is a summary of the grants by minor heads :—

Loans to presidency corporations, port trusts, and other port funds.	3·02	10·96	24·22	54·98
Loans to district and other local fund committees	·44	·23	·41	..
Loans to municipalities	2·31	1·16	3·23	10·47
Advances to cultivators	60·20	45·30	72·67	76·61
Advances under special laws (State-aid to industries)	..	·21	1·01	1·26
Miscellaneous loans and advances ..	30·67	28·57	32·86	56·22
Loans to local boards for railway construction	..	..	..	..
Total ..	**96·64**	**86·43**	**134·40**	**199·54**
Loans to Government servants—				
Advances for the purchase of motor cars	·25	·20	·42	·40
Advances for the purchase of other conveyances	·05	·05	·05	·05
Passage advances	·02	·01	..	..
Other advances	..	·01	..	..
Total ..	**·32**	**·27**	**·47**	**·45**
Grand Total ..	**96·96**	**86·70**	**134·87**	**199·99**

233. *Loans to presidency corporations, port trusts and other port funds.*—The revised estimate for 1945–6 includes additional provision for loans to the Madras Corporation for improved surfacing of roads, improvement of foot-paths, construction of a beggar home and for the purchase of a pumping plant. The budget estimate for 1946–7 provides for a loan of Rs. 4·35 lakhs for water-supply, drainage and other works in progress and Rs. 5[illegible]·63 lakhs for new schemes detailed in Appendix I.

234. *Loans to municipalities.*—The revised estimate for 1945–6 provides for loans to certain municipalities for works in progress. The budget estimate for 194 –7 includes Rs. 1·92 lakhs for works in progress and Rs. 8·55 lakhs for new works listed in Appendix I.

235. *Advances to cultivators.*—The increase in the revised estimate for 1945–6 and the budget estimate for 1946–7 is due to the large demand for loans from cultivators in connection with the Grow More Food Campaign including reclamation of waste lands in the Cauvery-Mettur Project area.

236. *Advance under special laws (State-aid to industries).*—The increase in the revised estimate for 1945–6 is due to increased demand for loans.

237. *Miscellaneous loans and advances.*—The increase in the revised estimate for 1945–6 is due mainly to the grant of a loan of Rs. 2 lakhs to the S lur Estate, increased provision for loans to co-operative sale societies and provision for a loan of Rs. 1·87 lakhs to co-operative marketing societies and federations for construction of godowns in connection with the scheme for the development of co-operative marketing of agricultural produce,

Reference to pages in the Detailed Annual Estimate of Expenditure.

partly offset by a reduction of Rs. 2 lakhs in the requirements of the Co-operative Central Land Mortgage Bank, Madras. The budget estimate for 1946–7 includes Rs. 30 lakhs for short-term loans to the Co-operative Central Land Mortgage Bank, Madras, Rs. 16·63 lakhs for loans to co-operative marketing societies and federations, Rs. 2 lakhs for loans to co-operative building societies and Rs. 2 lakhs for advances to local bodies to cover deficits.

Provincial Loan Account.

238. The following is an abstract of the accounts relating to loans and advances by the Provincial Government :—

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
Opening balance	497·79	494·36	494·55	525·61
Add—Outgoings, i.e., Advances ..	96·96	86·70	134·87	199·99
Total ..	**594·75**	**581·06**	**629·42**	**725·60**
Deduct—Receipts, i.e., Recoveries ..	100·20	87·70	103·81	100·63
Closing balance	**494·55**	**493·36**	**525·61**	**624·97**

239. *Outgoings.*—The variations have been explained in paragraphs 233–237.

240. *Receipts.*—The revised estimate for 1945–6 takes credit for the repayment of a special loan of Rs. 7 lakhs made to the Court of Wards representing the Vizianagram Estate, for larger recoveries in respect of advances granted to cultivators in connection with the Grow More Food Campaign and for advance repayments of loans by co-operative societies, partly offset by smaller recoveries under short-term loans from the Co-operative Central Land Mortgage Bank, Madras. The decrease in the budget estimate for 1946–7 is due to the repayment in 1945–6 of the special loan of Rs. 7 lakhs made to the Vizianagram Estate and the advance repayments of loans by co-operative societies in the current year, partly offset by increased recoveries from the Co-operative Central Land Mortgage Bank, Madras, in respect of short-term loans.

Grants for economic development and improvement of rural areas.

	Accounts, 1944–5.	Budget Estimate, 1945–6.	Revised Estimate, 1945–6.	Budget Estimate, 1946–7.
Opening balance	1·03	·32	·50	·13
Add—Receipts	·06	·09	·07	·05
Total ..	**1·09**	**·41**	**·57**	**·18**
Deduct—Outgoings	·59	·37	·44	·17
Closing balance	**·50**	**·04**	**·13**	**·01**

241. *Outgoings.*—The revised estimate for 1945–6 anticipates an expenditure of Rs. ·36 lakh on rural uplift schemes, Rs. ·06 lakh on the cottage and small-scale woollen industry and Rs. ·02 lakh on co-operative training and education. The budget estimate for 1946–7 provides for an expenditure of Rs. ·12 lakh on rural uplift schemes and Rs. ·05 lakh on the cottage and small-scale woollen industry.

D. W. DODWELL,
Financial Secretary.

PART III.

APPENDICES.

APPENDIX I.

[*See* paragraph 20 of Part I.]

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7.

(1)	Ultimate Revenue. Recurring. (2) RS.	Ultimate Revenue. Non-recurring. (3) RS.	Revenue in 1946-7. Recurring. (4) RS.	Revenue in 1946-7. Non-recurring. (5) RS.
I. Loss of Revenue—Nil.				
II. Additional Revenue.				
XXVI. Education	16,000	..	11,100	..
XXVIII. Public Health	12,200	..	10,300	..
XXIX. Agriculture	1,300	5,100	1,300	5,100
XXXI. Co-operation	16,000	..	8,000	..
XXXII. Industries	30,000	..	30,000	..
Total ..	**75,500**	**5,100**	**60,700**	**5,100**

III. Expenditure on Revenue Account.

(1)	Ultimate cost. Recurring. (2) RS.	Ultimate cost. Non-recurring. (3) RS.	Cost in 1946-7. Recurring. (4) RS.	Cost in 1946-7. Non-recurring. (5) RS.
Grant IV—Forest	7,100	2,600	5,600	2,600
Grant VIII—Irrigation	..	14,58,000	..	1,30,000
Grant XI—District Administration and Miscellaneous.	22,500	2,000	8,000	2,000
Grant XII—Administration of Justice ..	..	1,16,800	..	81,200
Grant XV—Education	57,18,600	13,75,700	54,44,000	12,96,200
Grant XVI—Medical	1,29,600	24,600	98,100	21,800
Grant XVII—Public Health	52,100	62,000	27,700	45,900
Grant XVIII—Agriculture	15,700	28,300	10,800	27,000
Grant XX—Co-operation	16,100	4,000	11,700	4,000
Grant XXI—Industries	1,17,500	3,18,600	69,200	2,60,500
Grant XXII—Cinchona and Fisheries	44,300	12,100	35,500	12,100
Grant XXIII—Miscellaneous Departments ..	4,15,500	3,19,000	3,20,800	2,63,200
Grant XXIV—Civil Works—Works	..	7,10,05,900	..	1,41,56,700
Grant XXVI—Civil Works—Grants-in-aid ..	..	31,66,000	..	20,29,200
Grant XXVII—Electricity	2,000	..	1,200	..
Grant XXXI—Miscellaneous	..	95,98,000	..	95,98,000
Total ..	**65,41,000**	**8,74,93,600**	**60,32,600**	**2,79,30,400**
	9,40,34,600		3,39,63,000	
Deduct—Net additional revenue	75,500	5,100	60,700	5,100
Net Expenditure on Revenue Account on account of schemes of new expenditure.	64,65,500	8,74,88,500	59,71,900	2,79,25,300
	9,39,54,000		3,38,97,200	

IV. Capital Expenditure outside the Revenue Account.

Grant XXXVI—Capital outlay on Electricity Schemes.	..	73,400	..	54,300
Total ..	..	**73,400**	..	**54,300**

V. Loans to Local Bodies, etc.

Grant XL—Loans and Advances bearing Interest.	..	84,58,400	..	61,24,000
Total ..	..	**84,58,400**	..	**61,24,000**
Grand Total—IV + V ..	..	**85,31,800**	..	**61,78,300**

(B) LOSS OF REVENUE OR ADDITIONAL REVENUE ANTICIPATED FROM SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7.

Item number.	Description of the scheme.	Ultimate revenue.		Revenue in 1946-7.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	(I) Schemes involving loss of revenue—*Nil*.				
	(II) Schemes involving additional revenue.				
	XXVI. EDUCATION.				
1	Opening of additional secondary schools for girls.	10,500	..	8,600	..
2	Conversion of the Government Middle School at Mettur into a High School.	4,500	..	1,500	..
3	Revised arrangements in the medical supervision of students in the Queen Mary's and the Lady Willingdon Training College, Madras.	1,000	..	1,000	..
	XXVIII. PUBLIC HEALTH.				
4	Employment of Assistant District Health Officers in the districts of Cuddapah, Anantapur, Kurnool, the Nilgiris and South Kanara.	5,800	..	4,900	..
5	Employment of a second-class Health Officer for the Palamcottah Municipality.	600	..	500	..
6	Bifurcation of Malabar district into two health districts.	1,200	..	1,000	..
7	Appointment of first-class Health Officers for the municipalities of Tuticorin, Ellore, Palghat, Nellore and Vizianagram.	4,600	..	3,900	..
	XXIX. AGRICULTURE.				
8	Extension of the dry-farming development research scheme in the Bellary district.	1,300	..	1,300	..
9	Extension of the scheme of research on storage of groundnuts.	..	5,100	..	5,100
	XXXI. CO-OPERATION.				
10	Conversion of the Central Co-operative Institute, Madras, into a College of Co-operation.	16,000	..	8,000	..
	XXXII. INDUSTRIES.				
11	Opening of three experimental centres for the manufacture of sugar and jaggery from sugar-cane juice.	30,000	..	30,000	..
	Total ..	**75,500**	**5,100**	**60,700**	**5,100**

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7.

Schemes debitable to Revenue Account.

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1946-7.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT IV—FOREST.				
	10. FOREST.				
1	Opening of schools on the Javadis in the North Arcot district.	7,100	2,600	5,600	2,600
	Total—Grant IV ..	**7,100**	**2,600**	**5,600**	**2,600**
	GRANT VIII—IRRIGATION.				
	XVII.—IRRIGATION, ETC., WORKS—WORKING EXPENSES.				
2	Provision of additional surplussing arrangements to Perumal tank in the Shatiatope Anicut System, South Arcot district.	..	78,000	..	30,000
3	* Improvements to Pedalanka drain in the Kistna Delta System.	..	13,80,000	..	1,00,000
	Total—Grant VIII ..	..	**14,58,000**	..	**1,30,000**
	GRANT XI—DISTRICT ADMINISTRATION AND MISCELLANEOUS.				
	25. GENERAL ADMINISTRATION.				
4	Bifurcation of the present Bapatla taluk into two taluks, Bapatla and Chirala. [*See* also item 129.]	8,500	1,000	5,400	1,000
5	Conversion of Uravakonda sub-taluk into an independent sub-taluk in Anantapur district.	4,600	1,000	2,600	1,000
6	Increasing the permanent cadre of the Madras Civil Service (Executive Branch) to provide additional permanent vacancies for the existing large number of approved probationers and probationers.	9,400	..	..	..
	Total—Grant XI ..	**22,500**	**2,000**	**8,000**	**2,000**
	GRANT XII—ADMINISTRATION OF JUSTICE.				
	27. ADMINISTRATION OF JUSTICE.				
7	Appointment of an additional District Munsif to the District Munsif's Court, Kulittalai, in the Trichinopoly district.	..	4,500	..	3,100
8	Appointment of an additional District Munsif to each of the District Munsifs' Courts of Parappanangadi and Manjeri and an additional Sub-Judge to the Subordinate Judge's Court, Calicut, in the South Malabar district.	..	12,000	..	8,900
9	Appointment of an additional Sub-Judge to each of the Sub-Courts of Masulipatam and Bezwada in the Kistna district.	..	10,300	..	6,900
10	Appointment of an additional District Munsif to each of the District Munsifs' Courts at Vellore and Tiruvannamalai in the North Arcot district.	..	12,200	..	7,600
11	Appointment of an additional District Munsif to the District Munsif's Court, Sivaganga, in the Ramnad district.	..	4,500	..	3,100
12	Appointment of an additional Sub-Judge to the Subordinate Judge's Court, Chingleput district.	..	10,300	..	6,900

* Relates to Post-war Reconstruction.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946-7. Recurring.	Cost in 1946-7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT XII—ADMINISTRATION OF JUSTICE—*cont.*				
	27. ADMINISTRATION OF JUSTICE—*cont.*				
13	Appointment of an additional Sub-Judge to the Sub-Court, Ellore, and of an additional District Munsif to the District Munsif's Court, Kovvur, in the West Godavari district.	..	13,700	..	10,100
14	Creation of a temporary Sub-Court at Cuddapah in the Cuddapah district.	..	7,400	..	6,200
15	Creation of a temporary Sub-Court in the Kurnool district.	..	12,300	..	8,200
16	Appointment of an additional Sub-Judge to the Sub-Court, Amalapur, in the East Godavari district.	..	10,300	..	7,100
17	Appointment of an additional Sub-Judge to the Sub-Court, Rajahmundry, in the East Godavari district.	..	10,300	..	6,900
18	Appointment of an additional District Munsif to the District Munsif's Court, Ongole, in the Guntur district.	..	4,500	..	3,100
19	Appointment of an additional District Munsif to the District Munsif's Court, Tinnevelly, in the Tinnevelly district.	..	4,500	..	3,100
	Total—Grant XII ..	..	**1,16,800**	..	**81,200**
	GRANT XV—EDUCATION.				
	36. SCIENTIFIC DEPARTMENTS.				
20	Revival of the full-time post of Curator in the Numismatic Section, Government Museum.	2,300	.	1,500	..
	37. EDUCATION.				
21	* Supply of midday meals to poor children attending elementary schools.	28,94,300	..	28,94,300	..
22	Subsidies to local bodies for the construction of buildings for elementary schools.	..	22,000	..	22,000
23	Building and equipment grants to aided elementary schools.	..	98,700	..	98,700
24	Opening of new elementary schools in the agency and conversion of posts of lower elementary grade teachers into those of higher elementary grade teachers.	9,800	2,800	5,700	2,800
25	Subsidies to local bodies for the introduction of pre-vocational training.	6,100	7,200	5,100	7,200
26	Opening of a Government Training School for training nursery school teachers.	6,700	6,000	4,500	6,000
27	Conversion of the two posts of elementary grade teachers into secondary grade teachers' posts in the Nadukuppam Elementary School attached to the Lady Willingdon Training College, Madras.	400	..	200	..
28	Teaching grants to aided Colleges, Secondary and Special Schools and grants to boarding homes for orphans and destitute children.	1,01,200	..	1,01,200	..
29	Building grants to aided Arts and Professional Colleges and Secondary and Special Schools.	..	2,00,700	..	2,00,700

* Relates to Postwar Reconstruction.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946-7. Recurring.	Cost in 1946-7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT XV—EDUCATION—*cont.*				
	37. EDUCATION—*cont.*				
30	Equipment grants to non-European Colleges, Secondary Schools and Special Schools under private managements.	..	1,87,400	..	1,87,400
31	Grants for European schools	3,000	1,02,900	3,000	1,02,900
32	Subsidies and loans to local bodies for Secondary School buildings [*See* also item 183].	..	16,000	..	16,000
33	Subsidies to local bodies for the equipment of Secondary Schools.	..	85,000	..	85,000
34	Opening of additional Secondary Schools for girls.	(*b*) 60,300	14,100	32,500	14,100
35	Subsidy to the Municipal Council, Bellary, towards the maintenance of a separate High School for Muslims.	10,400	24,000	5,500	24,000
36	Employment of additional clerks in certain Government Secondary and Training Schools for Mistresses.	2,200	..	1,200	..
37	Employment of part-time music teachers in Government Training Schools for Masters.	16,600	1,200	12,400	1,200
38	Permanent retention and grant of time-scale of pay to Hindi Pandits employed in the Government Secondary and Training Schools.	2,400	..	800	..
39	Conversion of the Government Middle School at Mettur into a High School.	(*c*) 7,100	15,000	1,300	7,500
40	Building grants to St. Ann's Girls' High School, Cuddalore.	..	10,000	..	10,000
41	Raising the scale of pay of the Women's Branch of the Madras Educational Service to be on a par with the scale of pay of the Men's Branch.	36,100	..	..	..
42	Revised arrangements in the medical supervision of students in the Queen Mary's College and the Lady Willingdon Training College, Madras.	(*d*) 5,200	400	2,200	400
43	Additional provision for equipping the laboratories and the libraries attached to the Presidency College, Madras.	17,000	1,08,000	17,000	36,000
44	Employment of certain additional staff in the Presidency College, Madras.	3,800	..	2,200	..
45	Conversion of the posts of lower division head clerks into upper division posts in the Government Colleges at Coimbatore, Tellicherry and Mangalore.	700	..	800	..
46	Appointment of a sewing mistress in the Teachers' College, Saidapet.	900	500	600	500
47	Employment of a Lecturer in the Madras Educational Service and two Assistant Lecturers in the Madras Educational Subordinate Service in the Lady Willingdon Training College, Madras.	5,100	..	1,700	..

(*b*) Additional revenue of Rs. 10,500 (Ultimate) and Rs. 8,600 (in 1946-7) is expected to be realized by way of fees which will be credited as receipts under "XXVI. Education"—*See* item 1 in Section (B) (II) of this Appendix.

(*c*) Additional revenue of Rs. 4,500 (Ultimate) and Rs. 1,500 (in 1946-7) is expected to be realized by way of fees which will be credited as receipts under "XXVI. Education"—*See* item 2 in Section (B) (II) of this Appendix.

(*d*) Additional revenue of Rs. 1,000 (Ultimate) and Rs. 1,000 (in 1946-7) is expected to be realized by way of fees—*See* item 3 in Section (B) (II) of this Appendix.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946-7. Recurring.	Cost in 1946-7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
	GRANT XV—EDUCATION—*cont.*	RS.	RS.	RS.	RS.
	37. EDUCATION—*cont.*				
48	Creation of a post of Assistant Lecturer in Hindi in the Queen Mary's College, Madras.	1,100	..	300	..
49	Conversion of a post of Assistant Lecturer in Chemistry into a Lecturer's post in the Government Arts College, Kumbakonam.	3,900	..	1,100	..
50	Employment of an additional Personal Assistant to the Director of Public Instruction, an additional Inspectress of Girls' Schools and two additional District Educational Officers for the districts of Guntur and Tinnevelly.	52,400	7,500	33,100	7,500
51	Employment of Personal Assistants to the District Educational Officers.	43,700	..	25,200	..
52	Employment of an additional Junior Deputy Inspector of Schools in Kurnool district.	1,300	100	1,000	100
53	Conversion of certain posts of Junior Deputy Inspectors in the Muhammadan Ranges into posts of Senior Deputy Inspectors and grant of ordinary travelling allowance to Muhammadan Deputy Inspectors in lieu of fixed travelling allowance.	7,000	1,200	4,000	1,200
54	Grants for public libraries	..	1,00,000	..	1,00,000
55	* Creation of a post of full-time Adviser to Government on Physical Education.	5,300	..	1,900	..
56	Grants to the Madras Boy Scouts Association, the Hindustan Scouts Association and the Madras Girl Guides Association.	..	18,000	..	18,000
57	* Building grants to the Loyola College, Madras, towards the cost of construction of a new chemistry laboratory.	..	2,00,000	..	2,00,000
58	Institution of additional scholarships in Government educational institutions and enhancing their value.	1,74,800	..	57,600	..
59	Institution of ten research studentships in the Presidency College, Madras.	9,000	..	6,000	..
60	Special training course for Deputy Inspectors of Schools at the Teachers' College, Saidapet.	28,500	..	20,100	..
61	* Extension of compulsory elementary education to further selected areas.	22,00,000	..	22,00,000	..
62	Contributions to local bodies to make good the loss consequent on the Profession Tax Limitation Act, 1941 [*See* also item 168].	..	1,47,000	..	1,47,000
	Total—Grant XV ..	**57,18,600**	**13,75,700**	**54,44,000**	**12,96,200**
	GRANT XVI—MEDICAL.				
	38. MEDICAL.				
63	* Employment of additional staff under the Honorary Director of the Leprosy Campaign.	17,500	..	10,900	..
64	Provincialization of Local Fund medical institutions.	52,500	1,500	42,400	1,500
65	Payment of subsidies for new rural dispensaries.	4,000	..	3,700	..
66	Conversion of the post of the senior lower division clerk into an upper division post in certain Government medical institutions.	1,400	..	1,500	..
67	Employment of Pharmacists in thirteen medical institutions.	14,400	..	8,800	..

* Relates to Post-war Reconstruction.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1946-7.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT XVI—MEDICAL—*cont.*				
	38. MEDICAL—*cont.*				
68	Increase of bed strength and employment of additional staff in the Government Victoria Caste and Gosha Hospital, Madras.	12,900	5,200	8,800	5,200
69	Employment of additional staff in the Head-quarters Hospital, Trichinopoly.	5,900	400	4,100	400
70	Revision of the ratio of attendants to patients in the Government Mental Hospital, Madras.	19,600	..	16,600	..
71	Payment of subsidies for the employment of midwives in certain rural dispensaries.	1,400	..	1,300	..
72	Building grant to the Visranthipuram Tuberculosis Sanatorium, Rajahmundry.	..	8,000	..	8,000 (*a*) — 2,000
73	Grant for construction of compound wall to the Local Fund Ayurvedic Dispensary, Nidamarru, West Godavari district.	..	1,000	..	1,000 (*a*) — 200
74	Grant for acquisition of land for the construction of quarters for the Woman Sub-Assistant Surgeon, Municipal Maternity Hospital at Virudunagar.	..	2,500	..	2,500 (*a*) — 600
75	Grant to the Poor Homes Society's Leper Home, Calicut.	..	6,000	..	6,000
	Total—Grant XVI ..	**1,29,600**	**24,600**	**98,100**	**21,800**
	GRANT XVII—PUBLIC HEALTH.				
	39. PUBLIC HEALTH.				
76	Employment of Assistant District Health Officers in the districts of Cuddapah, Anantapur, Kurnool, the Nilgiris and South Kanara.	(*b*) 11,600	..	(*a*) 5,200	..
77	Employment of a second-class Health Officer for the Palamcottah Municipality.	(*c*) 2,400	..	(*b*) 1,100	..
78	Bifurcation of Malabar district into two health districts.	(*d*) 7,900	..	(*c*) 3,800	..
79	Appointment of first-class Health Officers for the municipalities of Tuticorin, Ellore, Palghat, Nellore and Vizianagram.	(*e*) 17,900	..	(*d*) 8,400	..
80	Payment of half grant to the Kurnool Municipal Council for Anti-Malarial measures.	..	3,000	..	3,000
81	Temporary control measures for the guinea-worm disease in Anantapur district.	7,600	600	5,800	600
82	Bifurcation of the Giddalur and Nandikotkur Health Inspectors' ranges in Kurnool district.	4,700	600	3,400	600
83	Grant to the Coonoor Municipal Council for a flushout latrine scheme with common sewer and disposal works.	..	24,600	..	24,600 (*a*) — 6,200
84	Grant to Ootacamund Municipal Council for extension of water-supply to high-level areas in Ootacamund.	..	22,400	..	20,000 (*a*) — 5,000
85	Grant for a water-supply scheme for the Perur Panchayat Board from the Coimbatore Municipal water main.	..	9,800	..	9,800 (*a*) — 2,500
86	Grant to the Slums of India Mission ..	..	1,000	..	1,000
	Total—Grant XVII ..	52,100	62,000	27,700	45,900

(*a*) Probable savings.

(*b*) Rs. 5,800 (ultimate) and Rs. 4,900 (in 1946-7) will be recovered from the district boards towards the cost of the Assistant District Health Officers and credited as receipt under "XXVIII. Public Health"—*See* item 4 in Section (B) (II) of this Appendix.

(*c*) Rs. 600 (ultimate) and Rs. 500 (in 1946-7) will be recovered from the Palamcottah Municipality towards the cost of the Health Officer and credited as receipts under "XXVIII. Public Health"—*See* item 5 in Section (B) (II) of this Appendix.

(*d*) Rs. 1,200 (ultimate) and Rs. 1,000 (in 1946-7) will be recovered from the Malabar District Board towards the cost of the Assistant District Health Officer and credited as receipts under "XXVIII. Public Health"—*See* item 6 in Section (B) (II) of this Appendix.

(*e*) Rs. 4,600 (ultimate) and Rs. 3,900 (in 1946-7) will be recovered from the municipalities as contribution towards the cost of the Health Officers—*See* item 7 in Section (B) (II) of this Appendix.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946–7. Recurring.	Cost in 1946–7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT XVIII—AGRICULTURE.				
	40. AGRICULTURE.				
87	* Formation of a Meteorology section in the Agricultural Department.	13,200	18,000	8,300	18,000
88	Extension of the dry farming development research scheme in the Bellary district.	(*b*) 2,500	..	(*b*) 2,500	..
89	Extension of the scheme of research on storage of groundnuts.	..	(*c*) 10,300	..	(*c*) 9,000
	Total—Grant XVIII ..	**15,700**	**28,300**	**10,800**	**27,000**
	GRANT XX—CO-OPERATION.				
	42. CO-OPERATION.				
90	Conversion of the Central Co-operative Institute, Madras, into a College of Co-operation.	(*d*) 10,100	4,000	(*d*) 5,700	4,000
91	Training of Senior Inspectors and Junior Inspectors of Co-operative Societies in the Agricultural College at Coimbatore before they are placed in charge of Land Colonization Co-operative Societies.	6,000	..	6,000	..
	Total—Grant XX ..	**16,100**	**4,000**	**11,700**	**4,000**
	GRANT XXI—INDUSTRIES.				
	43. INDUSTRIES—INDUSTRIES.				
92	Grants-in-aid to Industrial schools ..	..	2,13,300	..	1,88,300 (*a*) — 15,900
93	Reorganization of the School of Arts and Crafts, Madras.	63,800		29,000	..
94	Conversion of the Government Trade School, Mangalore, into a full-time Industrial school.	26,700	33,300	13,200	17,300
95	Opening of a training centre for teachers in needlework and dress-making at the Seton School of Embroidery and Needlework, Kilpauk, Madras.	600	..	600	..
96	Grants for the benefit of the Cottage and Small-scale Woollen Industries.	5,400	..	5,400	..
97	Opening of three experimental centres for the manufacture of sugar and jaggery from sugarcane juice.	(*e*) 21,000	57,600	21,000	57,600
98	Purchase of power machines for the carpentry section in the Government Industrial School, Calicut.	..	12,000	..	12,000
99	Scheme for training of stipendiaries in improved methods of rattan-making.	..	2,400	..	1,200
	Total—Grant XXI ..	**1,17,500**	**3,18,600**	**69,200**	**2,60,500**

* Relates to Post-war Reconstruction.

(*a*) Probable savings.

(*b*) A sum of Rs. 1,300 will be recovered from the Imperial Council of Agricultural Research towards the cost of the scheme as credited as receipts under "XXIX. Agriculture"—*See* item 8 in Section (B) (II) of this Appendix.

(*c*) A sum of Rs. 5,100 will be recovered from the Imperial Council of Agricultural Research towards the cost of the scheme and credited as receipts under "XXIX. Agriculture"—*See* item 9 in Section (B) (II) of this Appendix.

(*d*) Additional revenue of Rs. 16,000 (ultimate) and Rs. 8 000 (in 1946-7) is expected to be realized by way of fees from students which will be credited as receipts under "XXXI. Co-operation"—*See* item 10 in Section (B) (II) of this Appendix.

(*e*) Additional revenue of Rs. 30,000 per annum is anticipated—*See* item 11 in Section (B) (II) of this Appendix.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946–7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946–7. Recurring.	Cost in 1946–7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT XXII—CINCHONA AND FISHERIES.				
	43. INDUSTRIES—FISHERIES.				
100	Supply of free midday meals to fisher children attending certain schools in the coastal villages of the Tinnevelly and Ramnad districts.	13,000	..	13,000	..
101	Opening of higher standards in the fisheries schools at Ponnani, Kottakadapuram, Hejmadikodi, Malpe and Bekal.	4,100	2,000	2,400	2,000
102	Opening of a fisheries school at Madakkara ..	3,000	500	2,400	500
103	Opening of a fisheries school at Bengera ..	3,000	500	2,200	500
104	Taking over of the management of the private school at Hosdrug, Kadapuram by the Fisheries Department.	3,600	900	2,400	900
105	Taking over of the aided school at Udinoor-kadapuram by the Fisheries Department.	3,000	800	2,300	800
106	Opening of Standard VI in the fisheries school at Pudiappa.	700	500	400	500
107	Opening of Standard VI in the fisheries school at Adakathabail.	700	400	400	400
108	Opening of a temporary fishery station at Thungabhadra Dam site.	7,200	5,500	5,600	5,500
109	Opening of a fisheries school at Nadi-patna, South Kanara district.	3,000	500	2,200	500
110	Taking over of the management of the Board School at Hadavinakone by the Fisheries Department.	3,000	500	2,200	500
	Total—Grant XXII ..	44,300	12,100	35,500	12,100
	GRANT XXIII—MISCELLANEOUS DEPARTMENTS.				
	47. MISCELLANEOUS DEPARTMENTS.				
111	Reorganization of the Office of the Commissioner for Government Examinations.	7,800	..	5,700	..
112	Appointment of additional teachers in the school in the Criminal Tribes Settlement at Chintaladevi.	1,200	..	700	..
113	Appointment of additional teachers in Kallar schools, construction of new school buildings and extension to existing buildings, construction of new wells and increase in the strength of boarders in the Boarding Home at Uttamapalayam, etc.	23,100	11,800	14,500	11,800
114	Repairs to the tanks in the Jayanti and Chellavandlapalli colonies in the Yenadi reclamation area in the Chittoor district.	..	3,000	..	3,000
115	Purchase and maintenance of a radio in the Criminal Tribes Settlement at Chintaladevi.	200	400	200	400
116	Opening of new schools for the children of Sugalis in the Anantapur district.	6,000	1,600	5,000	1,600

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946-7. Recurring.	Cost in 1946-7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT XXIII—MISCELLANEOUS DEPARTMENTS—*cont.*				
	47. MISCELLANEOUS DEPARTMENTS—*cont.*				
117	Extension of the activities of the Labour Department to districts where there are no District Labour Officers.	1,91,700	41,200	1,48,000	41,200 (*a*) — 8,000
118	Extension of the activities of the Labour Department for the amelioration of the condition of the eligible communities. [*See* also item 186.]	1,01,800	2,51,200	71,200	2,51,200 (*a*) — 48,100
119	Increase in the grant of scholarships and schooling charges to converts and non-converts from the eligible communities.	25,000	..	25,000	..
120	Educational and other facilities for communities eligible for help by the Labour Department.	25,000	..	25,000	..
121	Appointment of Assistant Inspectresses of Factories.	14,800	1,000	10,300	1,000
122	Grant of scholarships for co-operative training and education to the eligible communities.	2,500	..	2,500	..
123	Special boarding grants to ten pupils and stipends to fifteen teachers undergoing training in the Government Secondary and Training School, Rajahmundry.	1,800	..	1,800	..
124	Supply of clothes to pupils of the eligible communities studying in the Labour schools.	6,500	..	6,500	..
125	Conversion of the posts of Inspectors of Factories and Assistant Inspectors of Factories into those of Inspectors of Factories on two grades.	2,800	..	..	..
126	Grants to the Gokulam Method Village Welfare Association, Madras.	900	..	900	300
127	Retransfer of the Labour school at Puthur, South Kanara district, from the management of the Depressed Classes Mission to the Labour Department.	1,300	..	1,000	..
128	Opening of a school for educating the children of the Irulars, a hill tribe, at Kunjapanna in the Nilgiris district.	3,100	8,800	2,500	8,800
	Total—Grant XXIII ..	**4,15,500**	**3,19,000**	**3,20,800**	**2,63,200**
	GRANT XXIV—CIVIL WORKS—WORKS.				
	50. CIVIL WORKS—BUILDINGS—GENERAL ADMINISTRATION.				
129	Bifurcation of the present Bapatla taluk into two taluks, Bapatla and Chirala [see also item 4].	..	40,000	..	40,000
	Total—General Administration ..	..	**40,000**	..	**40,000**
	50. CIVIL WORKS—BUILDINGS—ADMINISTRATION OF JUSTICE.				
130	Provision of sanitary installations and an electric lift in the High Court buildings.	..	46,700	..	46,700 (*a*) — 4,700
	Total—Administration of Justice ..	..	**46,700**	..	**42,000**

(*a*) Probable savings.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946-7. Recurring.	Cost in 1946-7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		RS.
	GRANT XXIV—CIVIL WORKS—WORKS—*cont.*				
	50. CIVIL WORKS—BUILDINGS—JAILS AND CONVICT SETTLEMENTS.				
131	Construction of waiting sheds for those who go to jails to interview prisoners.	..	22,400	..	22,400
	Total—Jails and Convict Settlements ..	..	**22,400**	..	**22,400**
	50. CIVIL WORKS—BUILDINGS—POLICE.				
132	Construction of new police station houses in more defensible sites in twelve towns.	..	1,04,000	..	1,04,000
133	Improvements to the office of the Inspector-General of Police, Madras.	..	35,000	..	2,000 (*a*) — 100
134	Construction of a building for the residence of the District Superintendent of Police, Madura South.	..	29,500	..	12,000 (*a*) — 600
	Total—Police ..	..	**1,68,500**	..	**1,17,300**
	50. CIVIL WORKS—BUILDINGS—SCIENTIFIC DEPARTMENTS.				
135	Construction of additional buildings in the Government Museum, Madras.	..	4,00,000	..	2,00,000
	Total—Scientific Departments ..	..	**4,00,000**	..	**2,00,000**
	50. CIVIL WORKS—BUILDINGS—EDUCATION.				
136	Construction of an additional block for the Queen Mary's College, Madras.	..	1,30,000	..	1,00,000
137	Construction of additional buildings to provide additional accommodation in the Government Ceded Districts' College, Anantapur.	..	1,71,000	..	1,71,000
138	Construction of a separate block for the primary department in the Lady Willingdon Training College, Madras.	..	1,10,000	..	75,000
139	Improvements to the buildings of the Presidency College, Madras.	..	37,000	..	37,000
140	Construction of a changing room and games room in the Women's hostel of the Young Men's Christian Association, College of Physical Education, Saidapet.	..	10,200	..	10,200
141	Purchase of the hostel building for the Government Training School for Women, Calicut.	..	25,000	..	25,000
142	Construction of new buildings in the Engineering College, Guindy.	..	60,700	..	60,700
143	Construction of a building for the Government Secondary and Training School for Women, Madanapalle.	..	1,32,800	..	50,000
	Total—Education ..	..	**6,76,700**	..	**5,28,900**
	50. CIVIL WORKS—BUILDINGS—MEDICAL.				
144	Acquisition of site for the reconstruction of the Government Hospital, Erode.	..	26,200	..	26,200
145	Improvements to the quarters of the Sub-Assistant Surgeons attached to the Erskine Hospital, Madura.	..	32,400	..	32,400
	Total—Medical ..	..	**58,600**	..	**58,600**

(*a*) Probable savings.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1946-7.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		RS.
	GRANT XXIV—CIVIL WORKS—WORKS—*cont.*				
	50. CIVIL WORKS—BUILDINGS—CIVIL WORKS.				
146	Construction of quarters for clerks in the Todhunternagar area at Saidapet.	..	12,47,400	..	8,00,000 (*a*) — 40,000
147	Construction of quarters for the Public Works Department Assistant Engineer at Masulipatam.	..	30,000	..	10,000 (*a*) — 500
148	Construction of an Inspection bungalow at Tenali, Guntur district.	..	42,600	..	15,000 (*a*) — 800
	Total—Civil Works ..	..	**13,20,000**	..	**7,83,700**
	50. CIVIL WORKS—BUILDINGS—MISCELLANEOUS.				
149	Construction of Fire Stations, static water tanks, sumps and ramps.	..	20,00,000	..	20,00,000
	Total—Miscellaneous ..	..	**20,00,000**	..	**20,00,000**
	50. CIVIL WORKS—COMMUNICATIONS.				
150	* Expenditure on road works included in the first phase of the five-year programme of Post-war Road Development.	..	6,40,00,000	..	1,00,00,000
151	Providing semi-grout surfacing in place of water-bound macadam from mile 18/6 to 23/2 of the Calicut-Vayitri-Gudalur road.	..	88,500	..	88,500 (*a*) — 4,400
152	Widening and improving the Kodaikanal Ghat road.	..	10,00,000	..	50,000 (*a*) — 2,500
153	Improvements to the Kodaikanal-Cochin road in British limits, mile 0/0 to 17/2.	..	1,00,000	..	10,000 (*a*) — 500
154	Improvements to Red Hills-Tiruvallur road from mile 6/5 to 11/0.	..	1,25,000	..	50,000 (*a*) — 2,500
155	Constructing a causeway at mile 27/5 of Tirumushi-Satyavedu road.	..	71,500	..	71,500 (*a*) — 3,600
156	Providing improved surfacing to the stretch from mile 70/0 to 81/6 of Salem-Trichinopoly road.	..	7,85,000	..	50,000 (*a*) — 2,500
157	Providing surface dressing with precoated chips to Kodambakkam-Sriperumbudur road, mile 1/3 to 6/5.	..	60,000	..	20,000 (*a*) — 1,000
158	Surface dressing with bitumen the Shoranur railway station road.	..	16,000	..	16,000 (*a*) — 800
159	Improvement to Podanur junction road ..	..	13,000	..	13,000 (*a*) — 700
160	Improvements to Coimbatore-Pollachi road from mile 1/6 to 3/4.	..	14,000	..	14,000 (*a*) — 700
	Total—Communications ..	..	**6,62,73,000**	..	**1,03,63,800**
	Total—Grant XXIV ..	..	**7,10,05,900**	..	**1,41,56,700**

* Relates to Post-war Reconstruction.

(*a*) Probable savings.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946–7—*cont.*

Schemes debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost.		Cost in 1946–7.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	GRANT XXVI—CIVIL WORKS—GRANTS-IN-AID.				
	50. CIVIL WORKS—GRANTS-IN-AID.				
161	Grant to the Coimbatore Municipality for duplication of gravitation main for the augmentation of water-supply.	..	8,25,000	..	1,00,000 (*a*) — 25,000
162	Grants to local bodies for the maintenance of trunk and important marketing roads.	..	11,38,000	..	8,91,000
163	Grants to local bodies for roads and bridges (other than village communications).	..	8,03,000	..	7,49,500 (*a*) — 46,300
164	Grants to local bodies for the improvement of village communications.	..	4,00,000	..	4,00,000 (*a*) — 40,000
	Total—Grant XXVI ..	..	**31,66,000**	..	**20,29,200**
	GRANT XXVII—ELECTRICITY.				
	XLI. RECEIPTS FROM ELECTRICITY SCHEMES—WORKING EXPENSES.				
165	Conversion of certain posts of store-keepers to higher grades in the Electricity Department.	2,000	..	1,200	..
	Total—Grant XXVII ..	**2,000**	..	**1,200**	..
	GRANT XXXI—MISCELLANEOUS.				
	57. MISCELLANEOUS.				
166	Arrears of toll compensation to local bodies for loss of income from tolls.	..	74,00,000	..	74,00,000
167	Additional compensation to local bodies for loss of income from tolls.	..	11,45,000	..	11,45,000
168	Contributions to local bodies to make good the loss consequent on the Profession Tax Limitation Act, 1941. [*See* also item 62.]	..	10,53,000	..	10,53,000
	Total—Grant XXXI ..	..	**95,98,000**	..	**95,98,000**
	Grand Total—Schemes debitable to Revenue Account.	**65,41,000**	**8,74,93,600**	**60,32,600**	**2,79,30,400**
		9,40,34,600		**3,39,63,000**	

Schemes debitable to Capital Expenditure outside the Revenue Account.

Item number.	Description of the scheme.	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	GRANT XXXVI—CAPITAL OUTLAY ON ELECTRICITY SCHEMES.				
	81. A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.				
169	Construction of quarters and buildings at Singara camp and at Coimbatore receiving station in the Electricity Department.	..	73,400	..	54,300
	Total—Grant XXXVI ..	..	73,400	..	**54,300**
	Total—Schemes debitable to Capital Expenditure outside the Revenue Account.	..	73,400	..	**54,300**

(*a*) Probable savings.

(C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1946-7—*cont.*

Schemes Debitable to Loans to Local Bodies, etc.

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1946-7. Recurring.	Cost in 1946-7. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		RS.
	GRANT XL—LOANS AND ADVANCES BEARING INTEREST.				
	LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
	Loans to the Presidency Corporation, Port Trusts, etc.—				
170	Loan to the Corporation of Madras for the construction of public conveniences in the various parts of the Madras City.	..	1,50,000	..	1,50,000 (a) — 10,500
171	Loan to the Corporation of Madras for storm water drainage scheme in the Madras City.	..	3,00,000	..	3,00,000 (a) — 75,000
172	Loan to the Corporation of Madras for the construction of buildings for elementary schools.	..	4,00,000	..	4,00,000 (a) — 40,000
173	Loan to the Corporation of Madras for provision of playgrounds, improvements to water-supply and drainage systems, town-planning and other schemes.	..	28,81,000	..	28,81,000 (a) — 2,88,100
174	Loan to the Corporation of Madras for improvements to pavements, superior surfacing of roads, construction of buildings, etc.	..	19,39,700	..	19,39,700 (a) — 1,94,000
	Loans to Municipalities, etc.—				
175	Loan to the Masulipatam Municipal Council for the purchase of bulls and lorries for conservancy work.	..	28,000	..	28,000 (a) — 2,800
176	Loan to the Trichinopoly Municipal Council for the construction of septic tank latrines and urinals in the municipality.	..	50,000	..	50,000 (a) — 5,000
177	Loan to the Mayavaram Municipality for the construction of four septic tank latrines in the municipality.	..	10,000	..	10,000 (a) — 1,000
178	Loan to the Rajapalayam Municipal Council for the purchase of two lorries for public health work.	..	16,000	..	16,000 (a) — 1,600
179	Loan to the Cocanada Municipal Council for the execution of the Yeendrapeta Town-Planning Scheme.	..	23,000	..	23,000 (a) — 2,300
180	Loan to the Saidapet Municipal Council for the execution of West Mambalam Southern Area Town-Planning Scheme.	..	50,000	..	50,000 (a) — 5,000
181	Loan to the Virudunagar Municipality for the construction of tenements for housing scavengers.	..	21,000	..	21,000 (a) — 2,100
182	Loan to the Udipi Municipality for the acquisition of lands for formation of roads and widening of existing roads in the Central Ward Town-Planning Scheme area.	..	25,000	..	25,000 (a) — 2,500
183	Loans to local bodies for Secondary School buildings. [See also item 32.]	..	46,700	..	46,700
184	Loans to local bodies for roads, bridges, markets, buildings and electrical undertakings.	..	15,10,200	..	6,75,200 (a) — 67,500
	Miscellaneous Loans and Advances—				
185	* Supply of pneumatic tyres for bullock-carts.	..	10,00,000	..	2,00,000
186	Extension of activities of the Labour Department for the amelioration of the condition of the eligible communities. [See also item 118.]	..	7,800	..	7,800 (a) — 2,000
	Total—Grant XL ..	..	**84,58,400**	..	**68,23,400** (a) — **6,99,400** **61,24,000**
	Total—Schemes Debitable to Loans to Local Bodies, etc.		**84,58,400**	..	**61,24,000**
	Grand Total—Schemes Debitable to Capital and Loans.		**85,31,800**		**61,78,300**

(a) Probable savings.
* Relates to Post-war Reconstruction.

D. W. DODWELL,
Financial Secretary.

APPENDIX II.

[*See* paragraph 26 of Part I.]

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1942-3.

Details.	31st March 1943.	31st March 1944.	31st March 1945.	31st March 1946 (Revised Estimate).	31st March 1947 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Liabilities.					
A. BEARING INTEREST—					
(i) *Loans*—					
(*a*) Due to the Central Government ..	5,94·81	5,09·54	4,11·58	4,08·48	4,01·08
(*b*) Open-market Loans	6,30·12	7,53·72	8,57·92	11,53·94	11,45·54
(*c*) Special irredeemable loans	2·52	2·52	2·52	2·52	2·52
Total—(i) Loans ..	**12,27·45**	**12,65·78**	**12,72·02**	**15,64·94**	**15,49·14**
(ii) *Other liabilities*—					
(*a*) State Provident Funds	4,45·31	4,63·99	4,77·19	4,92·97	5,09·69
(*b*) Depreciation Reserve Funds of commercial undertakings.	3·48	3·78	4·19	4·84	5·62
Total—(ii) Other liabilities ..	**4,48·79**	**4,67·77**	**4,81·38**	**4,97·81**	**5,15·31**
TOTAL—A. INTEREST BEARING LIABILITIES ..	**16,76·24**	**17,33·55**	**17,53·40**	**20,62·75**	**20,64·45**
B. FREE OF INTEREST—					
(i) Sinking Funds	76·20	1,13·65	1,56·83	2,10·03	2,77·66
(ii) Famine Relief Fund	71·30	73·90	77·06	79·96	82·95
(iii) Electricity Reserve Funds	68·50	85·80	1,03·58	1,21·37	1,41·49
(iv) Deposits, Advances and Remittances ..	8,37·35	11,95·75	26,61·35	35,44·15	34,96·77
C. GRAND TOTAL—LIABILITIES ..	**27,29·59**	**32,02·65**	**47,52·22**	**60,18·26**	**60,63·32**
Assets.					
D. ASSETS PRODUCING REVENUE—					
(i) *Remunerative*—					
(*a*) Productive irrigation works	14,65·28	14,70·60	14,80·68	14,88·50	14,94·55
(*b*) Electricity Schemes	7,20·09	7,45·25	7,75·13	8,68·59	10,67·48
(*c*) Cinchona Plantations	44·29	47·84	50·23	56·74	66·71
(*d*) Kerala Soap Institute	2·79	2·79	3·41	2·48	2·55
(*e*) Industrial Engineering Workshops ..	1·46	1·53	1·63	1·66	1·65
(*f*) Hydrogenation Factory	..	..	·32	·47	7·73
(*g*) Loans advanced (due to Government) ..	5,19·82	4,97·79	4,94·54	5,25·60	6,24·96
(*h*) Shares in Private Industrial concerns.	·25	·25	·25	23·25	48·25
Total—(i) Remunerative ..	**27,53·98**	**27,66·05**	**28,06·19**	**29,67·29**	**33,13·88**
(ii) *Unremunerative*—					
(*a*) Unproductive irrigation works	4,05·81	4,06·88	4,10·67	4,31·10	5,53·65
(*b*) Navigation works	90·42	91·22	92·30	92·86	92·74
Total—(ii) Unremunerative ..	**4,96·23**	**4,98·10**	**5,02·97**	**5,23·96**	**6,46·39**
TOTAL—D. ASSETS PRODUCING REVENUE ..	**32,50·21**	**32,64·15**	**33,09·16**	**34,91·25**	**39,60·27**

APPENDIX II.

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1942-3—*cont.*

Details.	31st March 1943.	31st March 1944.	31st March 1945.	31st March 1946 (Revised Estimate).	31st March 1947 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Assets—*cont.*					
Brought forward ..	**32,50·21**	**32,64·15**	**33,09·16**	**34,91·25**	**39,60·27**
E. OTHER ASSETS—					
(*a*) Capital outlay on civil works outside the revenue account.	1,41·66	1,44·31	1,46·32	1,49·58	1,58·09
(*b*) Payments of Commuted Value of Pensions ..	..	..	..	..	..
F. Securities in the Sinking Fund Investment Account.*	74·60	1,04·05	1,41·22	1,85·02	2,43·12
G. Securities in the Famine Relief Fund *	69·93	71·93	76·23	78·99	81·99
H. Securities in the Electricity Reserve Funds * ..	67·56	85·46	1,03·36	1,21·17	1,41·21
I. Securities in the Cash Balance Investment Account.*	4,38·85	10,15·97	23,66·68	23,11·52	8,31·52
J. Securities in the Revenue Reserve Fund ..	..	58·50	1,31·66	13,80·74	24,30·74
K. Closing Cash Balance	3,76·02	1,41·27	1,65·70	50·63	52·09
L. GRAND TOTAL—ASSETS ..	**44,18·83**	**48,85·64**	**64,40·33**	**77,68·90**	**78,99·03**
M. Excess of Assets over Liabilities ..	**16,89·24**	**16,82·99**	**16,88·11**	**17,50·64**	**18,35·71**

* Purchase price of securities.

D. W. DODWELL,
Financial Secretary.

APPENDIX III.

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE MADRAS FAMINE RELIEF FUND FROM THE YEAR 1942-3.

Particulars.	Accounts, 1942-3.	Accounts, 1943-4.	Accounts, 1944-5.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
(1)	(2)	(3)	(4)	(5)	(6)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. Opening Balance—Cash	·10	1·37	1·97	·83	·97
II. Receipts—					
A. Famine Relief Fund—					
(a) Transfers from the Revenue Account.	..	..	..	..	..
(b) Interest receipts	2·40	2·41	2·56	2·65	2·74
(c) Recoveries of Famine Expenditure.	·08	·19	·61	·25	·25
(d) Gain on realization of securities.	..	..	..	..	..
B. Investment Account—					
Sale of securities	..	..	..	..	..
Total—II. Receipts ..	2·48	2·60	3·17	2·90	2·99
III. Disbursements—					
A. Famine Relief Fund—					
(a) Transfers to the Revenue Account—					
(i) For expenditure on relief of serious famine and of distress due to serious famine, floods, etc.	..	..	..	..	..
(ii) For expenditure under the proviso to section 5 of Act XVI of 1936 on protective irrigation works.	..	..	..	..	..
(b) Loss on realization of securities.	..	..	..	..	..
(c) Other payments	..	..	..	..	..
B. Investment Account—					
Purchase of securities ..	1·21	2·00	4·31	2·76	3·00
Total—III. Disbursements ..	1·21	2·00	4·31	2·76	3·00
IV. Net transactions of the year—					
Net receipts (+) *or* Net disbursements (—) (II — III).	+ 1·27	+ ·60	— 1·14	+ ·14	— ·01
V. Closing Balance—Cash (I + IV) ..	1·37	1·97	83	·97	·96
VI. Market value of securities held on the last day of the year.	68·14	71·69	76·58	* 80·60	* 83·60
VII. Total assets of the Fund including Cash Balance (V + VI).	**69·51**	**73·66**	**77·41**	**81·57**	**84·56**
NOTE.—Securities held in the Fund on the last day of the year—					
(i) Purchase price	69·93	71·93	76·23	78·99	81·99
(ii) Face value	67·61	69·61	73·74	76·50	79·50

* At the market prices prevailing on the 16th January 1946.

D. W. DODWELL,
Financial Secretary.

APPENDIX IV.

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE FUNDS OF ELECTRIC SYSTEMS FROM 1942-3.

Particulars. (1)	Accounts, 1942-3. (2) RS. LAKHS.	Accounts, 1943-4. (3) RS. LAKHS.	Accounts, 1944-5. (4) RS. LAKHS.	Revised Estimate, 1945-6. (5) RS. LAKHS.	Budget Estimate, 1946-7. (6) RS. LAKHS.
(1) CASH ACCOUNT.					
A. Depreciation Reserve Funds.					
(a) Pykara Hydro-Electric System.					
I. Opening Balance—Cash	·06	·25	·14	·02	Nil.
II. Receipts— Contributions from Revenue	7·65	7·80	2·96	7·26	8·53
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements ..	·06	·11	·10	·15	·25
(b) Investment Account— Purchase of Securities	7·40	7·80	2·98	7·13	8·25
(c) Total, Disbursements	7·46	7·91	3·08	7·28	8·50
IV. Net transactions of the year— (II — III) Net Receipts (+) Net Disbursements (—)	+ ·19	— ·11	— ·12	— ·02	+ ·03
V. Closing Balance—Cash (I + IV) ..	·25	·14	·02	Nil.	·03
(b) Mettur Hydro-Electric System.					
I. Opening Balance—Cash	·08	·19	·05	Nil.	·02
II. Receipts— Contribution from Revenue	4·82	4·94	4·99	5·21	5·53
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements	— ·04	·18	·04	·39	·15
(b) Investment Account— Purchase of Securities	4·75	4·90	5·00	4·80	5·30
(c) Total, Disbursements	4·71	5·08	5·04	5·19	5·45
IV. Net transactions of the year— (II — III) Net Receipts (+) Net Disbursements (—)	+ ·11	— ·14	— ·05	+ ·02	+ ·08
V. Closing Balance—Cash (I + IV) ..	·19	·05	Nil.	·02	·10
(c) Papanasam Hydro-Electric System.					
I. Opening Balance—Cash	..	..	Nil.	Nil.	Nil.
II. Receipts— Contributions from Revenue	..	..	4·91	·86	·92
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements ..	..	..	Nil.	·10	·20
(b) Investment Account— Purchase of Securities	..	..	4·91	·76	·72
(c) Total, Disbursements	..	..	4·91	·86	·92
IV. Net transactions of the year— (II — III) Net Receipts (+) Net Disbursements (—)	..	..	Nil.	Nil.	Nil.
V. Closing Balance—Cash (I + IV) ..	..	..	Nil.	Nil.	Nil.
B. Special Reserve Funds.					
(a) Pykara Hydro-Electric System.					
I. Opening Balance—Cash	·10	·04	·14	·16	·05
II. Receipts— Contributions from Revenue	3·06	3·12	1·19	2·91	3·41
III. Disbursements—					
(a) Transfer to the Revenue Account for renewals and replacements	·12	·02	Nil.	·05	·05
(b) Investment Account— Purchase of Securities ..	3·00	3·00	1·17	2·97	3·30
(c) Total, Disbursements	3·12	3·02	11·7	3·02	3·35
IV. Net transactions of the year— (II — III) Net Receipts (+) Net Disbursements (—)	— ·06	+ ·10	+ ·02	— ·11	+ ·06
V. Closing Balance—Cash (I + IV) ..	·04	·14	·16	·05	·11

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE FUNDS OF ELECTRIC SYSTEMS FROM 1942–3—*cont.*

Particulars. (1)	Accounts, 1942-3. (2)	Accounts, 1943-4. (3)	Accounts, 1944-5. (4)	Revised Estimate, 1945-6. (5)	Budget Estimate, 1946-7. (6)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
(1) CASH ACCOUNT—*cont.*					
B. Special Reserve Funds—cont.					
(*b*) Mettur Hydro-Electric System.					
I. Opening Balance—Cash	·05	·46	·01	·04	·13
II. Receipts—					
Contribution from Revenue	1·93	1·95	1·99	2·09	2·21
III. Disbursements—					
(*a*) Transfer to the Revenue Account for renewals and replacements ..	·02	·20	·10	·10	·10
(*b*) Investment Account—					
Purchase of Securities	1·50	2·20	1·86	1·90	2·20
(*c*) Total, Disbursements	1·52	2·40	1·96	2·00	2·30
IV. Net transactions of the year—(II minus III)—					
Net Receipts (+) Net Disbursements (—)	+ ·41	— ·45	+ ·03	+ ·09	— ·09
V. Closing Balance—Cash (I plus IV) ..	·46	·01	·04	·13	·04
(*c*) Papanasam Hydro-Electric System.					
I. Opening balance—Cash	..	..	Nil.	Nil.	Nil.
II. Receipts—					
Contribution from Revenue	..	..	1·97	·35	·37
III. Disbursements—					
(*a*) Transfer to the Revenue Account for renewals and replacements ..	..	..	..	·10	·10
(*b*) Investment Account—					
Purchase of Securities ..	..	..	1·97	·25	·27
(*c*) Total, Disbursements	..	..	1·97	·35	·37
IV. Net transactions of the year—(II minus III)—					
Net Receipts (+) Net Disbursements (—)	..	..	Nil.	Nil.	Nil.
V. Closing balance—Cash (I plus IV) ..	..	..	Nil.	Nil.	Nil.
(2) INVESTMENT ACCOUNT.					
Securities held in the Funds on the last day of the year—					
(1) Purchase price—					
Depreciation Reserve Funds—					
(*a*) Pykara Hydro-Electric System.	36·93	44·73	47·72	54·85	63·10
(*b*) Mettur Hydro-Electric System.	12·63	17·53	22·53	27·33	32·63
(*c*) Papanasam Hydro-Electric System	..	..	4·91	5·67	6·39
Special Reserve Funds—					
(*a*) Pykara Hydro-Electric System.	14·66	17·66	18·83	21·80	25·10
(*b*) Mettur Hydro-Electric System .	3·34	5·54	7·40	9·30	11·50
(*c*) Papanasam Hydro-Electric System	..	..	1·97	2·22	2·49
(2) Face value—					
Depreciation Reserve Funds—					
(*a*) Pykara Hydro-Electric System.	37·76	45·92	48·90	56·07	64·32
(*b*) Mettur Hydro-Electric System..	12·97	18·08	23·08	27·90	33·20
(*c*) Papanasam Hydro-Electric System	..	..	4·91	5·68	6·40
Special Reserve Fund—					
(*a*) Pykara Hydro-Electric System.	15·00	18·12	19·29	22·27	25·57
(*b*) Mettur Hydro-Electric System.	3·46	5·74	7·61	9·52	11·72
(*c*) Papanasam Hydro-Electric System	..	..	1·97	2·21	2·48
(3) Market value—				*	*
Depreciation Reserve Funds—					
(*a*) Pykara Hydro-Electric System.	37·28	45·68	49·01	56·47	64·72
(*b*) Mettur Hydro-Electric System.	12·70	17·92	23·07	28·05	33·35
(*c*) Papanasam Hydro-Electric System	..	..	4·91	5·72	6·44
Special Reserve Funds—					
(*a*) Pykara Hydro-Electric System.	14·81	18·02	19·33	22·45	25·75
(*b*) Mettur Hydro-Electric System.	3·35	5·67	7·58	9·57	11·77
(*c*) Papanasam Hydro-Electric System	..	..	1·96	2·23	2·49

* At the market prices prevailing on the 16th January 1946.

D. W. DODWELL,
Financial Secretary.

APPENDIX V.

STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT OF MADRAS AND OUTSTANDING ON THE 31st JANUARY 1946.

Name of public or other body (or person) for which the guarantee has been given.	Authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Rate of interest guaranteed in the case of loans, debentures, etc.	Purpose for which the guarantees were given.	Primary security.	Sums guaranteed outstanding on 31st January 1946. Amount.	Rate of interest.	Liability actually met by Government up to 31st March 1945.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) PER CENT.	(10)
1 The Madras Co-operative Central Land Mortgage Bank, Madras.	The Madras Co-operative Land Mortgage Banks Act X of 1934—Sections 6 (1), 6 (2) and 7.	*Section* 6 (1) *and* (2) *of the Madras Co-operative Land Mortgage Banks Act*, 1934.—Full and unconditional guarantee of the principal of and interest on the debentures issued by the Board of Directors of the Central Land Mortgage Bank on or after 31st July 1934, such debentures being issued for periods not exceeding in any case 25 years from the date of issue.	*Section* 6 (1) *and* (2).—The total aggregate face value of the debentures in circulation exclusive of those redeemed from time to time to the extent of Rs. 350 lakhs.	*Section* 6.—Not exceeding 5 per cent per annum.	To make the debentures negotiable and popular with the investing public and to enable the Government of India to amend the Indian Trusts Act so as to declare the debentures of the Central Land Mortgage Bank as trustee securities.	The mortgages and other assets transferred by Primary Land Mortgage Banks to the Central Land Mortgage Bank and vesting in the Trustee (vide section 5 of the Madras Co-operative Land Mortgage Banks Act).	Debentures guaranteed under section 6 of the Act— RS. 1,37,20,500 1,90,42,200 3,27,62,700	 $3\frac{1}{2}$ 3 (*a*)	Nil.
2 The Poverty Relief Service, Perantapalli, East Godavari district.	G.O. Ms No. 263, Development, dated 16th January 1946.	Guarantee to the Co-operative Central Bank, Rajahmundry, till the end of May 1946 for advances made to the Godavari Central Co-operative Stores for financing the "Poverty Relief Service," Perantapalli.	Up to a maximum of Rs. 2 lakhs.	Nil.	For financing the operations of the 'Poverty Relief Service,' Perantapalli, in cutting and transporting timber and bamboos and marketing them through the Godavari Central Co-operative Stores.	Stocks of timber and bamboos ready for transport. The advances are limited to 50 per cent of the value of stocks as certified by Forest Department Officers.	Nil.	Nil.	Nil.
3 Court of Wards on behalf of the Vizianagram Estate.	G.O. No. 558, Revenue, dated 20th March 1944.	*Letter of guarantee.*—Whole or portion of the overdraft remaining unpaid.	Rs. $4\frac{1}{2}$ lakhs ..	One per cent over the Imperial Bank of India, advance rate subject to a minimum of 6 per cent.	To raise a loan from the Imperial Bank of India to meet certain liabilities in the Estate.	Whole of the Vizianagram Estate excluding the 22 items of house properties and three villages of Lakshmipuram, Pendurti and Saripalli released by the Bank by the deeds, dated 12th November 1941 and 11th June 1943.	..	6	Nil.

(*a*) The figures furnished in respect of $3\frac{1}{2}$ per cent debentures include Rs. 6,200 debentures which have been drawn for redemption but the debenture bonds concerned have not been surrendered by the holders for taking payment.

D. W. DODWELL,
Financial Secretary.

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